

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re: :
: **Chapter 11**
SEARS HOLDINGS CORPORATION, et al., :
: **Case No. 18-23538 (RDD)**
: **(Jointly Administered)**
Debtors.¹ :
-----X

AFFIDAVIT OF SERVICE

I, Seth Botos, depose and say that I am employed by Prime Clerk LLC ("***Prime Clerk***"), the claims and noticing agent for the Debtors in the above-captioned chapter 11 cases.

On December 22, 2020, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served by the method set forth on the De Minimis Notice Parties Service List attached hereto as **Exhibit A**:

- Notice of De Minimis Asset Sale for Vacant Land (Herkimer, NY) [Docket No. 9193] (*the "Notice of Herkimer Sale"*)

On December 22, 2020, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served by the method set forth on the Master Service List attached hereto as **Exhibit B**:

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

- Supplemental Declaration of Philip C. Dublin in Support of the Application of the Official Committee of Unsecured Creditors of Sears Holdings Corporation, et al. to Retain and Employ Akin Gump Strauss Hauer & Feld LLP as Counsel, Effective nunc pro tunc to October 24, 2018 [Docket No. 9194] (*the “**Dublin Declaration**”*)

On December 22, 2020, at my direction and under my supervision, employees of Prime Clerk caused the Notice of Herkimer Sale and the Dublin Declaration to be served via overnight mail on Office of The US Trustee Region 2 Attn P Schwartzberg R Morrissey 201 Varick St Ste 1006, New York, NY 10014 US and Chambers of Honorable Robert Drain Sears Chambers Copy US Bankruptcy Court SDNY 300 Quarropas Street Rm 248, White Plains, NY 10601 US.

Dated: December 24, 2020

/s/ Seth Botos
Seth Botos

State of New York
County of New York

Subscribed and sworn to (or affirmed) before me on December 24, 2020, by Seth Botos, approved to me on the basis of satisfactory evidence to be the person who appeared before me.

/s/ JAMES A. MAPPLETHORPE
Notary Public, State of New York
No. 01MA6370846
Qualified in New York County
Commission Expires February 12, 2022

Exhibit A

Pg 4 of 43

Exhibit A

De Minimis Notice Parties Service List
Served as set forth below

| NAME | NOTICE NAME | ADDRESS 1 | ADDRESS 2 | CITY | STATE | POSTAL CODE | EMAIL | METHOD OF SERVICE |
|-----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------|----------|-------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Akin Gump Strauss Hauer & Feld LLP | Attn: Ira S. Dizengoff, Philip C. Dublin, Abid Qureshi, Sara L. Brauner | One Bryant Park | | New York | NY | 10036 | idizengoff@akingump.com pdublin@akingump.com aqureshi@akingump.com sbrauner@akingump.com | First Class Mail and Email |
| Choate, Hall & Stewart LLP | Attn: Kevin J. Simard, Jonathan D. Marshall | Two International Place | | Boston | MA | 02110 | ksimard@choate.com jmarshall@choate.com | First Class Mail and Email |
| Silberberg & Kirschner LLP | Attn: Uri Kirschner, Esq. | 55 Old Nyack Turnpike | Suite 210 | Nanuet | NY | 10954 | Uri@skllp.com | First Class Mail and Email |
| Herrick, Feinstein LLP | Attn: Sean E. O'Donnell, Stephen B. Selbst, Steven B. Smith, Michelle M. Sekowski, Kyle J. Kolb, Christopher W. Carty, Jason A. D'Angelo | 2 Park Avenue | | New York | NY | 10016 | sodonnell@herrick.com sselbst@herrick.com ssmith@herrick.com msekowski@herrick.com CCarty@herrick.com JDAngelo@herrick.com KKolb@herrick.com | First Class Mail and Email |
| Moritt Hock & Hamroff LLP | Attn: James P. Chou, Ted A. Berkowitz & Danielle J. Marlow | 1407 Broadway - 39th Floor | | New York | NY | 10018 | jchou@moritthock.com tberkowitz@moritthock.com dmarlow@moritthock.com | First Class Mail and Email |
| OSTEGO REALTY, LLC | Attn: General Counsel | 65 Ramapo Valley Road | Suite 216 | Mahwah | NJ | 07430 | Jay@rjblock.net | First Class Mail and Email |
| Seyfarth Shaw LLP | Attn: Edward M. Fox, Steven Paradise | 620 8th Avenue | | New York | NY | 10018 | emfox@seyfarth.com sparadise@seyfarth.com | First Class Mail and Email |
| Skadden, Arps, Slate, Meagher & Flom LLP | Attn: Paul Leake, Esq., Shana Elberg, Esq., and George R. Howard, Esq. | 4 Times Square | | New York | NY | 10036 | Paul.Leake@skadden.com Shana.Elberg@skadden.com George.Howard@skadden.com | First Class Mail and Email |
| United States Trustee Southern District of New York | Office of The United States Trustee for Region 2 | | | | | | richard.morrissey@usdoj.gov paul.schwartzberg@usdoj.gov | Email |

Exhibit B

Pg 6 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|---------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-------------------|
| Counsel to State of Michigan, Department of Treasury | AG and Assistant AG for the State of Michigan, Dept. of Treasury | Attn: Dana Nessel, Juandisha M. Harris 3030 W. Grand Blvd. Cadillac Place, Ste. 10-200 Detroit MI 48202 | harrisj12@michigan.gov | Email |
| Proposed Counsel to Official Committee of Unsecured Creditors of Sears Holdings Corporation, et al. | Akin Gump Strauss Hauer & Feld LLP | Attn: Ira S. Dizengoff, Philip C. Dublin, Abid Qureshi, Sara L. Brauner One Bryant Park New York NY 10036 | idizengoff@akingump.com pdublin@akingump.com aqureshi@akingump.com sbrauner@akingump.com | Email |
| Counsel to Svetlana Anderson ('Anderson') | Alderman & Alderman, LLC | Attn: Myles H. Alderman, Jr. 185 Asylum Street Hartford CT 06103 | courts@alderman.com | Email |
| Attorneys for Aldine Independent School District | Aldine Independent School District | Attn: Pamela H. Walters, Johnetta Lang 2520 W.W. Thorne Drive Houston TX 77073 | bnkatty@aldineisd.org | Email |
| As Agent Bayview Loan Servicing, LLC, the Bank of New York Mellon FKA the Bank of New York | Aldridge Pite, LLP | Attn: Jenelle C. Arnold 4375 Jutland Drive, Suite 200 P.O. Box 17933 San Diego CA 92177-0933 | jarnold@aldridgepite.com | Email |
| Counsel to Morneau Shepell Ltd., in its capacity as administrator of the Sears Canada Inc. Registered Pension Plan | Allen & Overy LLP | Attn: Laura R. Hall & Joseph Badtke-Berkow 1221 Avenue of the Americas New York NY 10020 | laura.hall@allenoverly.com joseph.badtke-berkow@allenoverly.com | Email |
| Counsel to Twentieth Century Fox Home Entertainment LLC | Alston & Bird LLP | Attn: James J. Vincequerra 90 Park Avenue New York NY 10016-1387 | James.Vincequerra@alston.com | Email |
| Counsel to Twentieth Century Fox Home Entertainment LLC | Alston & Bird LLP | Attn: Leib M. Lerner 333 South Hope Street 16th Floor Los Angeles CA 90071 | leib.lerner@alston.com | Email |
| Counsel to Sayville Menlo, LLC and Local Texas Tax | Ansell Grimm & Aaron, P.C. | Attn: Anthony J. D'Artiglio, Esq. 365 Rifle Camp Road Woodland Park NJ 07424 | ajd@ansellgrimm.com | Email |
| Counsel to Community Unit School District 300 | Archer & Greiner, P.C. | Attn: Allen G. Kadish, Lance A. Schildkraut 630 Third Avenue New York NY 10017 | akadish@archerlaw.com lschildkraut@archerlaw.com | Email |
| Counsel to Rare Hospitality Management, LLC, Rare Hospitality International, Inc., Cheddars Casual Café, Inc., and Darden Restaurants, Inc. | Arent Fox LLP | Attn: Beth Brownstein 1301 Avenue of the Americas Floor 42 New York NY 10019 | beth.brownstein@arentfox.com | Email |

Pg 7 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|--------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Counsel for AT&T and Turner Broadcasting Sales, Inc. | Arnold & Porter Kaye Scholer LLP | Attn: Brian J. Lohan, Esq., Ginger Clements, Esq. 70 West Madison Street Suite 4200 Chicago IL 60602 | brian.lohan@arnoldporter.com ginger.clements@arnoldporter.com | Email |
| Counsel to Shinn Fu Company of America, Inc. | Ashford – Schael LLC | Attn: Courtney A. Schael, Esq. 100 Quimby Street Suite 1 Westfield NJ 07090 | CSchael@AshfordNJLaw.com | Email |
| Counsel to City Choice Limited | ASK LLP | Attn: Edward E. Neiger, Jennifer A. Christian 151 West 46th Street 4th Floor New York NY 10036 | eneiger@askllp.com jchristian@askllp.com | Email |
| Counsel for Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession | ASK LLP | Attn: Joseph L. Steinfeld, Jr., Esq., Gary D. Underdahl, Esq., Kara E. Casteel, Esq., Brigitte G. McGrath, Esq., Edward E. Neiger, Esq. & Marianna Udem, Esq. 2600 Eagan Woods Drive Suite 400 St. Paul MN 55121 | jsteinfeld@askllp.com gunderdahl@askllp.com bmcgrath@askllp.com kcasteel@askllp.com eneiger@askllp.com mudem@askllp.com | Email |
| Counsel for AT&T and Turner Broadcasting Sales, Inc. | AT&T Services Legal Department | Attn: James W. Grudus, Esq. One AT&T Way Room 3A115 Bedminster NJ 07921 | jg5786@att.com | Email |
| Interested Party | Austin Enterprises, LP. | Attn: J Connelly 5108 E. Clinton Way Ste. 109 Fresno CA 93727 | jconnelly@austinenterpriseslp.com | Email |
| Counsel to 233 S. Wacker, LLC | Backenroth Frankel & Krinsky, LLP | Attn: Mark Frankel, Esq. 800 Third Avenue Floor 11 New York NY 10022 | mfrankel@bfklaw.com | Email |
| Counsel to American Greetings Corporation | Baker & Hostetler LLP | Attn: Ferve Khan 45 Rockefeller Plaza New York NY 10111 | fkhan@bakerlaw.com | Email |
| Counsel to Brixmor Property Group, Inc., Federal Realty Investment Trust, and Fee Examiner | Ballard Spahr LLP | Attn: David L. Pollack, Vincent J. Marriott, III 52nd Floor - Mellon Bank Center 1735 Market Street Philadelphia PA 19103 | pollack@ballardspahr.com marriott@ballardspahr.com | Email |

Pg 8 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Counsel to The Macerich Company, Starwood Retail Partners, LLC, Acadia Realty Limited Partnership, C.E. John Company, Inc., Centennial Real Estate Co., GS Pacific ER, LLC, PGIM Real Estate, Vintage Real Estate, LLC, WBCMT 2007-C33 Independence Center, LLC, and White Plains Galleria Limited Partnership | Ballard Spahr LLP | Attn: Dustin P. Branch 2029 Century Park East Suite 800 Los Angeles CA 90067-2909 | branchd@ballardspahr.com | Email |
| Counsel to Federal Realty Investment Trust, Acadia Realty Limited Partnership, PGIM Real Estate, Pacific Retail Group, WBCMT 2007-C33 Independence Center LLC, Starwood Retail Partners LLC, Kravco Company, Brixmor Property Group, Inc., Centennial Real Estate Co., CenterCal Properties, LLC, C. E. Johns Company, Inc., GEM Realty Capital, Inc., GS Pacific ER, LLC, The Macerich Company, Vintage Real Estate, LLC, White Plains Galleria Limited Partnership, and Fee Examiner | Ballard Spahr LLP | Attn: Leslie C. Heilman, Matthew G. Summers, Tobey M. Daluz, Laurel D. Roglen, Chantelle D. McClamb 919 N. Market Street 11th Floor Wilmington DE 19801 | heilmanl@ballardspahr.com summersm@ballardspahr.com daluzt@ballardspahr.com roglenl@ballardspahr.com mcclambc@ballardspahr.com | Email |
| Counsel to C.J. Segerstrom & Sons, S-Tract LLC and FBA Holdings, Inc. | Ballard Spahr LLP | Attn: Paul E. Harner, Alyssa E. Kutner 1675 Broadway 19th Floor New York NY 10019-5820 | harnerp@ballardspahr.com kutnera@ballardspahr.com | Email |
| Counsel to Bank of America, N.A. | Bank of America, N.A. | Attn: Mark E. Cohen, Esq. 108-18 Queens Boulevard 4th Floor, Suite 3 Forest Hills NY 11375 | mecesq2@aol.com | Email |
| Counsel to Aviation Mall NewCo, LLC, Holyoke Mall Company, L.P., JPMG Manassas Mall Owner LLC, Poughkeepsie Galleria LLC, Salmon Run Shopping Center, L.L.C., S&R Company of West Seneca NewCo, LLC, Washington Commons NewCo LLC, and DGI LS, LLC, Light 125 James West LLC, Shilington Plaza LLC | Barclay Damon LLP | Attn: Kevin M. Newman Barclay Damon Tower 125 East Jefferson Street Syracuse NY 13202 | knewman@barclaydamon.com | Email |
| Counsel to Urschel Development Corporation | Barnes & Thornburg LLP | Attn: Mark R. Owens 11 S. Meridian Street Indianapolis IN 46204 | mowens@btlaw.com | Email |
| Counsel to 3M Company, 3M Puerto Rico, and Meguiar's, Inc. | Barnes & Thornburg LLP | Attn: Zachary P. Heller 655 West Broadway, Suite 900 San Diego CA 92101 | zheller@btlaw.com | Email |
| Counsel to Retail Opportunity Investments Corp. | Bayard, P.A. | Attn: Evan T. Miller 600 N. King Street Suite 400 Wilmington DE 19801 | emiller@bayardlaw.com | Email |

Pg 9 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-------------------------------------------------------------------------------------------------------------|----------------------------------------------------|-------------------|
| Counsel to BICO Associates GP | Beard & Savory, PLLC | Attn: Russell W. Savory 119 South Main Street Suite 500 Memphis TN 38103 | russ@bsavory.com | Email |
| Counsel for True Value Company | Beck, Chaet, Bamberger & Polsky, S.C. | Attn: Devon J. Eggert, Esq. Two Plaza East, Suite 1085 330 East Kilbourn Avenue Milwaukee WI 53202 | deggert@bcblaw.net | Email |
| Counsel to Raven Associates c/o Aegis Investments, Inc., | Belkin Burden Wenig & Goldman, LLP | Attn: Lewis A. Lindenberg 270 Madison Avenue New York NY 10016 | llindenberg@bbwg.com | Email |
| Counsel to M&G Jewelers, Inc. | Bell Nunnally & Martin LLP | Attn: Russell W. Mills 2323 Ross Avenue Suite 1900 Dallas TX 75201 | rmills@bellnunnally.com | Email |
| Counsel to PREP Hanover Real Estate LLC | Benesch, Friedlander, Coplan & Aronoff LLP | Attn: Michael J. Barrie, Kevin M. Capuzzi 222 Delaware Avenue Suite 801 Wilmington DE 19801 | mbarrie@beneschlaw.com kcapuzzi@beneschlaw.com | Email |
| Counsel to MIDAMCO, an Ohio Limited Partnership | Benesch, Friedlander, Coplan & Aronoff LLP | Attn: William E. Schonberg, Esq. 200 Public Square Suite 2300 Cleveland OH 44114 | wschonberg@beneschlaw.com | Email |
| Counsel to Brixton Provo Mall, LLC | Bewley, Lasseben & Miller, LLP | Attn: Ernie Zachary Park 13215 E. Penn Street Suite 510 Whitter CA 90602-1797 | Ernie.park@bewleylaw.com | Email |
| Counsel to salesforce.com, Inc., Oath (Americas) Inc. | Bialson, Bergen & Schwab | Attn: Lawrence M. Schwab, Thomas M. Gaa 633 Menlo Ave. Suite 100 Menlo Park CA 94025 | Tgaa@bbslaw.com | Email |
| Counsel to Wilshire Investments, LLC (formerly known as Wilshire Business Center, a California General Partnership) | Binder & Malter LLP | Attn: Michael W. Malter, Julie H. Rome-Banks 2775 Park Avenue Santa Clara CA 95050 | michael@bindermalter.com julie@bindermalter.com | Email |

Pg 10 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------|
| Counsel to Kin Properties, Inc.; Aleff LLC; Arcolo Limited Partnership; Cansan Company, LLC; Fairsan Company LLC; Floreff LLC; Fundamentals Co LLC; Greenmich LLC; Hareff LLC; Hillsborough Associates; Jeffrey Sandelman, Alison Schreier and Tracey Brewer, Successor Co-Trustees of the Pasan Trust; Mantkin LLC; Musue LLC; Nathan Alison LLC; Sugencole LLC; Sugengran LLC; Sugengran LLC; and Sugensteve LLC | Blank Rome LLP | Attn: Jeffrey Rhodes 1825 Eye Street NW Washington DC 20006 | JRhodes@BlankRome.com | Email |
| Counsel to Hansae Co. Ltd., Kin Properties, Inc.; Aleff LLC; Arcolo Limited Partnership; Cansan Company, LLC; Fairsan Company LLC; Floreff LLC; Fundamentals Co LLC; Greenmich LLC; Hareff LLC; Hillsborough Associates; Jeffrey Sandelman, Alison Schreier and Tracey Brewer, Successor Co-Trustees of the Pasan Trust; Mantkin LLC; Musue LLC; Nathan Alison LLC; Sugencole LLC; Sugengran LLC; Sugengran LLC; and Sugensteve LLC | Blank Rome LLP | Attn: Stanley B. Tarr, Evan J. Zucker 1271 Avenue of the Americas New York NY 10020 | Tarr@BlankRome.com EZucker@BlankRome.com | Email |
| Counsel to Taylor Sorensen, as Person Representative of the Wrongful Death Estate of Jonathan Sorensen, Deceased, ("Sorensen") | Bleus & Associates, LLC | Attn: George Anthony Bleus, Esq. Attorneys at Law 2633 Dakota NE Albuquerque NM 87110 | bleusandassociates@gmail.com | Email |
| Counsel to Amanda Gonzales | Borah, Goldstein, Altschuler, Nahins & Goidel, P.C. | Attn: Jeffrey C. Chancas 377 Broadway New York NY 10013 | | First Class Mail |
| Counsel to Sub-Zero Group, Inc., Sub-Zero Group West Inc., Sub-Zero Group Southwest LLC, Sub-Zero Group Southeast, Inc., Kenney Manufacturing Company | Borges & Associates, LLC | Attn: Wanda Borges, Esq., Sue L. Chin, Esq. 575 Underhill Blvd. Suite 118 Syosset NY 11791 | bankruptcy@borgeslawllc.com wborges@borgeslawllc.com schin@borgeslawllc.com | Email |
| Counsel to iStar Jewelry LLC | Brach Eichler LLC | Attn: Anthony M. Rainone 101 Eisenhower Parkway Roseland NJ 07068-1067 | arainone@bracheichler.com | Email |
| Counsel to 1803, LLC, and Camegaran, LLC | Briggs and Morgan, P.A. | Attn: James M. Jorissen 2200 IDS Center 80 South Eighth Street Minneapolis MN 55402 | jjorissen@briggs.com | Email |
| Counsel to Brookfield Property REIT Inc., as Agent | Brookfield Property REIT Inc. | Attn: Kristen N. Pate 350 N. Orleans St. Suite 300 Chicago IL 60654-1607 | | First Class Mail |
| Counsel to Hain Capital Group, LLC | Brown Rudnick LLP | Attn: Bennett S. Silverberg Seven Times Square New York NY 10036 | bsilverberg@brownrudnick.com spohl@brownrudnick.com | Email |

Pg 11 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|-------------------|
| BST International Fashion Ltd. | BST International Fashion Ltd. | Attn: A.R. Shrinivasan Managing Director 39 Wang Kwong Rd, Ste 2301B, Skyline Tower, Kowloon Bay Kowloon Hong Kong | | First Class Mail |
| Counsel to The Realty Associates Fund X, L.P. | Buchalter, A Professional Corporation | Attn: Paul M. Weister 16435 North Scottsdale Road Suite 440 Scottsdale AZ 85254-1754 | pweiser@buchalter.com | Email |
| Counsel to Oracle America, Inc. | Buchalter, A Professional Corporation | Attn: Shawn M. Christianson 55 Second Street 17th Floor San Francisco CA 94105-3493 | schristianson@buchalter.com | Email |
| Counsel to FedEx Supply Chain, Inc. and FedEx Custom Critical, Inc. | Buchanan Ingersoll & Rooney PC | Attn: Christopher P. Schueller 640 5th Avenue 9th Floor New York NY 10019 | christopher.schueller@bipc.com | Email |
| Counsel to FedEx Supply Chain, Inc. and FedEx Custom Critical, Inc. | Buchanan Ingersoll & Rooney PC | Attn: Christopher P. Schueller, Terry A. Shulsky, Tyler S. Dischinger One Oxford Centre 301 Grant Street, 20th Floor Pittsburgh PA 15219-1410 | terry.shulsky@bipc.com tyler.dischinger@bipc.com | Email |
| Counsel to Argonaut Insurance Company | Cadwalader, Wickersham & Taft LLP | Attn: Eric G. Waxman III, Anthony De Leo 200 Liberty St. New York NY 10281 | Eric.Waxman@cwt.com Anthony.Deleo@cwt.com | Email |
| Counsel to the Marion Plaza, Inc. dba Eastwood Mall, Governor's Square Company dba Governor's Square Mall, Huntington Mall Company dba Huntington Mall, Meadowbrook Mall Company dba Meadowbrook Mall, Ohio Valley Mall Company dba Ohio Valley Mall, the Cafaro Northwest Partnership dba South Hill Mall, Spotsylvania Mall Company dba Spotsylvania Towne Centre and Howland Commons, LLC dba Howland Commons | Cafaro Management Company | Attn: Richard T. Davis 5577 Youngstown-Warren Rd. Niles OH 44446 | rdavis@cafarocompany.com | Email |
| Counsel to SHLD Lendco, LLC | Cahill Gordon & Reindel LLP | Attn: Joel H. Levitin, Richard A. Stieglitz Jr. Eighty Pine Street New York NY 10005 | jlevitin@cahill.com rstieglitz@cahill.com | Email |
| Counsel to Winners Industry Co., Ltd. | Calfee, Halter & Griswold LLP | Attn: H. Jeffreu Schwartz, Gus Kallergis, Ronald M. McMillan The Calfee Building 1405 East Sixth Street Cleveland OH 44114-1607 | jschwartz@calfee.com gkallergis@calfee.com rmcmillan@calfee.com | Email |

Pg 12 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|----------------------------|
| Counsel for California Department of Tax and Fee Administration | California Department of Tax and Fee Administration | Attn: Joan S. Huh 450 N Street, MIC: 82 Sacramento CA 95814 | joan.huh@cdtfa.ca.gov | Email |
| Counsel to 14 Oaks Associates, LLC | Carmody MacDonald P.C. | Attn: Sarah J. Klebolt, Esq. 120 South Central Avenue Ste. 1800 St. Louis MO 63105 | sjk@carmodymacdonald.com | Email |
| Counsel to Crossroads Joint Venture, LLC, Landlord of Kmart store # 9416 | Carmody Torrance Sandak & Hennessy LLP | Attn: Marc J. Kurzman 707 Summer Street Stamford CT 06901 | MKurzman@carmodylaw.com | Email |
| Counsel to Crossroads Joint Venture, LLC, Landlord of Kmart store # 9416 | Carmody Torrance Sandak & Hennessy LLP | Attn: Thomas J. Sansone 195 Church Street P.O. Box 1950 New Haven CT 06509-1950 | tsansone@carmodylaw.com | Email |
| Counsel to Natterra International, Inc. | Carrington, Coleman, Sloman & Blumenthal, L.L.P. | Attn: Jason M. Katz 901 Main Street, Suite 5500 Dallas TX 75202 | jkatz@ccsb.com | Email |
| Counsel to the Bank of New York Mellon Trust Company and the Chase Manhattan Bank, N.A., Successor Trustees for the SRAC Unsecured PIK Notes (Top 20 Unsecured Creditor), SRAC Unsecured Notes, the SRAC Medium Term Notes (Top 5 Secured Creditor), Counsel to South Central GWB Co., Inc. ("South Central") | Carter Ledyard & Milburn LLP | Attn: James Gadsden and Aaron R. Cahn 2 Wall Street New York NY 10005 | gadsden@clm.com bankruptcy@clm.com Dennis.roemlein@bnymellon.com | First Class Mail and Email |
| Counsel to ZG Apparel Group LLC, Studio 1 Div. of Shazdeh Fashions and The Libman Company | Certilman Balin Adler & Hyman, LLP | Attn: Richard J. McCord, Esq., Robert D. Nosek, Esq. 90 Merrick Avenue East Meadow NY 11554 | rmccord@certilmanbalin.com rnosek@certilmanbalin.com | Email |
| Counsel to Cardinal Health 110, LLC, Cardinal Health 112, LLC, and Cardinal Health PR 120, Inc., subsidiaries and affiliates of Cardinal Health, Inc., an Ohio Corporation, Top 20 Unsecured Creditor | Chiesa Shahanian & Giantomasi PC | Attn: Beth J. Rotenberg, Scott A. Zuber One Boland Drive West Orange NJ 07052 | szuber@csglaw.com | Email |
| Counsel to Wells Fargo Bank, National Association | Choate, Hall & Stewart LLP | Attn: Kevin J. Simard, Jonathan D. Marshall Two International Place Boston MA 02110 | ksimard@choate.com jmarshall@choate.com | Email |
| Counsel to MJ Holding Company, LLC | Chuhak & Tecson, P.C. | Attn: Christopher A. Pellegrini 30 South Wacker Drive Suite 2600 Chicago IL 60606 | cpellegrini@chuhak.com | Email |
| Counsel to Sakar International Inc., Eastern Prime Textiles Limited, Giza Spinning & Weaving Co., Bradshaw Westwood Trust, and BST International Fashion Ltd. | CKR Law LLP | Attn: Edward L. Schnitzer 1330 Avenue of the Americas 14th Floor New York NY 10019 | eschnitzer@ckrlaw.com | Email |

Pg 13 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Counsel for Epicor Software Corporation f/k/a Activant Solutions, Inc. | Clark Hill PLC | Attn: Steven M. Richman 830 Third Avenue, Suite 200 New York NY 10022 | srichman@clarkhill.com | Email |
| Counsel for Epicor Software Corporation f/k/a Activant Solutions, Inc., and Milton Manufacturing, LLC | Clark Hill PLC | Attn: Steven M. Richman, Nola R. Bencze 210 Carnegie Center, Suite 102 Princeton NJ 08540 | srichman@clarkhill.com nbencze@clarkhill.com | Email |
| Counsel to Epicor Software Corporation f/k/a Activant Solutions, Inc. | Clark Hill Strasburger | Attn: Duane J. Brescia 720 Brazos Suite 700 Austin TX 78701 | duane.brescia@clarkhillstrasburger.com | Email |
| Counsel to Agree Limited Partnership, Lakewood Shopping Center, LLC, Crossroads Centre II, LLC, and Ramco Jackson Crossing SPE | Clark Hill, PLC | Attn: David M. Blau 151 S. Old Woodward Ave. Ste. 200 Birmingham MI 48009 | dblau@clarkhill.com | Email |
| Counsel to JPP, LLC, as agent under the Second Lien Credit Facility, IP/Ground Lease Term Loan Facility, the Consolidated Secured Loan Facility, and ESL Investments, Inc. and its affiliates (including JPP, LLC, & JPP II, LLC) | Cleary, Gottlieb, Steen & Hamilton LLP | Attn: Sean A. O'Neal, Andrew Weaver, Rahul Mukhi, Jennifer Kennedy Park, Thomas J. Moloney, Abena A. Mainoo, Luke A. Barefoot One Liberty Plaza New York NY 10006 | soneal@cgsh.com aweaver@cgsh.com rmukhi@cgsh.com jkpark@cgsh.com tmoloney@cgsh.com amainoo@cgsh.com lbarefoot@cgsh.com | First Class Mail and Email |
| Counsel to Bonita Casa, LLC | Cohen & Grigsby, P.C. | Attn: William E. Kelleher, Jr., Helen Sara Ward 625 Liberty Avenue Pittsburgh PA 15222-3152 | wkelleher@cohenlaw.com hward@cohenlaw.com | Email |
| Counsel to International Union (UAW), United Steelworkers (USW), and Workers United (WU) | Cohen, Weiss and Simon LLP | Attn: Richard M. Seltzer, Melissa S. Woods 900 Third Avenue 21st Floor New York NY 10022-4869 | rseltzer@cwsny.com | Email |
| Counsel for Kellogg Sales Company | Cole Schotz P.C. | Attn: Michael D. Warner, Esq. 301 Commerce Street Suite 1700 Fort Worth TX 76102 | mwarner@coleschotz.com KLaBrada@coleschotz.com | Email |
| Counsel to American Casting & Manufacturing Corp. | Colleran, O' Hara & Mills LLP | Attn: Steven C. Farkas, Esq. 100 Crossways Park Drive West Suite 200 Woodbury NY 11797 | scf@cohmlaw.com | Email |
| Trustee for the Second Lien PIK Notes, the Holdings Unsecured Notes (8.00%), and the Holdings Unsecured PIK Notes (8.00%), and Top Creditor | Computershare Trust Company, N.A. | Attn: Michael A. Smith, Vice President – Corporate Trust 2950 Express Drive South, Suite 210 Islandia NY 11749 | Michael.smith2@computershare.com | First Class Mail and Email |

Pg 14 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|------------------------------------------------------------------------------------------------------------------|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------|
| Counsel to IRC Marketplace at Six Corners, L.L.C. and IRC Park Center Plaza, L.L.C. | Connolly Gallagher LLP | Attn: Karen C. Bifferato, Kelly M. Conlan, N. Christopher Griffiths The Brandywine Building 1000 West Street, Suite 1400 Wilmington DE 19801 | kbifferato@connollygallagher.com kconlan@connollygallagher.com cgriffiths@connollygallagher.com | Email |
| Counsel to Washington Prime Group Inc. | Cooley LLP | Attn: Seth Van Aalten 1114 Avenue of the Americas New York NY 10036 | svanaalten@cooley.com | Email |
| Counsel to Payco Foods Corporation | Coto & Associates | Attn: Ramon Coto Ojeda MSC Plaza, Suite 800 255 Ponce de Leon Avenue San Juan PR 00917 | rco@crlawpr.com | Email |
| Counsel to Verizon Capital Corp. and NCC Key Company, Counsel to Certain Former Directors of Sears Canda, Inc. | Covington & Burling LLP | Attn: Dianne Coffino, R. Alexander Clark The New York Times Building 620 Eighth Avenue New York NY 10018 | dcoffino@cov.com aclark@cov.com | Email |
| Counsel to National Distribution Centers, LLC | Cozen O'Connor | Attn: Marl E. Felger 1201 N. Market Street Suite 1001 Wilmington DE 19801 | mfelger@cozen.com | Email |
| Counsel to Stanley Black & Decker, Inc. & affiliated entities, and Ann Reese, Paul DePodesta and William Kunkler | Cravath, Swaine & Moore LLP | Attn: Paul H. Zumbro, J Wesley Earnhardt Worldwide Plaza 825 Eighth Avenue New York NY 10019 | pzumbro@cravath.com wearhardt@cravath.com | Email |
| Counsel to Appalachian Power Company | Cullen and Dykman, LLP | Attn: Thomas R. Slome, Esq. 100 Quentin Roosevelt Boulevard Garden City NY 11530 | Tslome@CullenandDykman.com | Email |
| Counsel to 5525 S. Soto St Associates, 5525 S. Soto Street Associates LLC | Dahan & Nowick LLP | Attn: David R. Taxin, Esq. 123 Main Street 9th Floor White Plains NY 10601 | davidtaxin@dahannowick.com | Email |
| Counsel to Peterson Technology Partners, Inc. | Daniel Law PLLC | Attn: Al J. Daniel, Jr. 305 Broadway, 7th Floor New York NY 10007 | ajd@daniellawpllc.com | Email |
| Counsel to Vivian Hilken | Daniel M. Silvershein, Attorney at Law | Attn: Daniel M. Silvershein 262 W. 38th St., Suite 1007 New York NY 10018 | daniel@dmsilverlaw.com | Email |
| Counsel to Electronics for Imaging, Inc. and Stolaas Company | Davidoff Hutcher & Citron LLP | Attn: David H. Wander, Esq. 605 Third Avenue 34th Floor New York NY 10158 | dhw@dhclegal.com | Email |

Pg 15 of 43

Exhibit B

Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|----------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|-------------------|
| Counsel to Cushman & Wakefield, Inc. | Davis Polk & Wardwell LLP | Attn: Elliot Moskowitz 450 Lexington Avenue New York NY 10017 | elliot.moskowitz@davispolk.com | Email |
| Counsel to Lakin Tire West Incorporated | Day Pitney LLP | Attn: Joshua W. Cohen 195 Church Street, 15th Floor New Haven CT 06510 | jwcohen@daypitney.com | Email |
| Counsel to Greenwood Motors, Inc., d/b/a R+L Carriers | Dean & Fulkerson | Attn: Kevin N. Summers, Esq. 801 W. Big Beaver Road 5th Floor Troy MI 48084 | Ksummers@dflaw.com | Email |
| Counsel to Cascade Investment, L.L.C. and SL Agent, LLC | Debevoise & Plimpton LLP | Attn: Erica S. Weisgerber, Sidney P. Levinson, Joshua E. Roberts 919 Third Avenue New York NY 10022 | eweisgerber@debevoise.com slevinson@debevoise.com jroberts@debevoise.com | Email |
| DFS Services, LLC | DFS Services, LLC | Attn: Beth J. Solomon 2500 Lake Cook Road Riverwoods IL 60015 | bethsolomon@discover.com | Email |
| Counsel to Team Worldwide Corporation | Diamond McCarthy LLP | Attn: Allan B. Diamond 295 Madison Avenue 27th Floor New York NY 10017 | adiamond@diamondmccarthy.com | Email |
| Counsel to Transform Holdco LLC with regard to the all matters relating to MOAC Mall Holding LLC | DLA Piper LLP (US) | Attn: Richard A. Chesley, Esq., Rachel Ehrlich Albanese, Esq., R. Craig Martin, Esq. 1251 Avenue of the Americas New York NY 10020-1104 | Richard.Chesley@dlapiper.com Rachel.Albanese@dlapiper.com Craig.Martin@dlapiper.com | Email |
| Counsel to ProLogis-A4 CA IV, LP; Distribution Funding II, LLC; Prologis, L.P.; KTR Ohio LLC; Prologis and KTR LV Loan LLC | Drinker Biddle & Reath LLP | Attn: Marita S. Erbeck 600 Campus Drive Florham Park NJ 07932-1047 | marita.erbeck@dbi.com | Email |
| Counsel to International Business Machines Corporation & Advance Magazine Publishers Inc. | Duane Morris LLP | Attn: Christopher R. Belmonte, Timothy Brock, Pamela Bosswick 230 Park Avenue New York NY 10169 | CRBelmonte@duanemorris.com PABosswick@duanemorris.com TTBrock@duanemorris.com | Email |
| Counsel to Riskconnect, Inc. | Duane Morris LLP | Attn: Lawrence J. Kotler, Wendy M. Simkulak 1540 Broadway New York NY 10036-4086 | LJKotler@duanemorris.com WMSimkulak@duanemorris.com | Email |
| Counsel to the Chubb Companies | Duane Morris LLP | Attn: Wendy M. Simkulak, Esquire & Catherine B. Heitzenrater, Esquire 30 South 17th Street Philadelphia PA 19103 | WMSimkulak@duanemorris.com Cheitzenrater@duanemorris.com | Email |

Pg 16 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------|
| Counsel to DXC Technology Services LLC, successor in interest to Computer Sciences Corporation and CSC Covansys Corporation | Eckert Seamans Cherin & Mellott, LLC | Attn: Christopher F. Graham 10 Bank Street Suite 700 White Plains NY 10606 | cgraham@eckertseamans.com | Email |
| Counsel to DXC Technology Services LLC, successor in interest to Computer Sciences Corporation and CSC Covansys Corporation | Eckert Seamans Cherin & Mellott, LLC | Attn: Christopher L. Perkins 919 East Main Street Suite 1300 Richmond VA 23219 | cperkins@eckertseamans.com | Email |
| Counsel to Landlord of Kmart store in Frederiksted, VI (Store #7413) referred in various papers as Sunshine Shopping Center Inc, Mall of Saint Croix, Sunshine Mall, Hatim Yusuf, and Plaza Juana Diaz, landlord of Kmart Store in Puerto Rico (Store #3993) | Edgardo Munoz, PSC | Attn: Edgardo Munoz, PSC 364 Calle Lafayette San Juan PR 00917-3113 | emunozPSC@gmail.com | Email |
| Counsel to Prestige Bay Plaza Development Corp. | Eiseman Levine Lehrhaupt & Kakoyiannis, P.C. | Attn: Laurence May, Esq. 805 Third Avenue 10th Floor New York NY 10022 | lmay@eisemanlevine.com | Email |
| Counsel to McDonald's Corporation | Elliott Greenleaf, P.C. | Attn: Rafael X. Zahralddin-Aravena, Shelley A. Kinsella, Eric M. Suttty 1105 N. Market Street Suite 1700 Wilmington DE 19801 | rxza@elliottgreenleaf.com sak@elliottgreenleaf.com ems@elliottgreenleaf.com | Email |
| Counsel to International Cruise & Excursions Gallery, Inc. | Engelman Berger P.C. | Attn: Scott B. Cohen 2800 North Central Avenue, Suite 1200 Phoenix AZ 85004 | sbc@eblawyers.com | Email |
| Environmental Protection Agency | Environmental Protection Agency | Attn: General Counsel Office of General Counsel 2310A 1200 Pennsylvania Ave NW, 2310A Washington DC 20460 | | First Class Mail |
| Counsel to Epicor Software Corporation f/k/a Activant Solutions, Inc. | Epicor Software Corporation | Attn: Larry Bercovich Senior Legal Counsel 4120 Dublin Blvd., Suite 300 Dublin CA 94568 | lbercovich@epicor.com | Email |
| Counsel to Movant Bayview Loan Servicing, LLC, as servicer for The Bank of New York Mellon FKA the Bank of New York, as Trustee (CWALT 2007-HY4) | Fein, Such & Crane, LLP | Attn: Tammy L. Terrell Benoza, Esq. 1400 Old Country Road Suite C103 Westbury NY 11590 | | First Class Mail |
| Counsel to Movant Bayview Loan Servicing, LLC, as servicer for The Bank of New York Mellon FKA the Bank of New York, as Trustee (CWALT 2007-HY4) | Fein, Such & Crane, LLP | Attn: Tammy L. Terrell Benoza, Esq. 7 Century Drive Suite 201 Parsippany NJ 07054 | | First Class Mail |

Pg 17 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|-------------------|
| Counsel to the McClatchy Company and its Affiliates | Felderstein Fitzgerald Willoughby Pascuzzi & Rios LLP | Attn: Paul J. Pascuzzi 500 Capitol Mall Suite 2250 Sacramento CA 95814 | ppascuzzi@ffwplaw.com | Email |
| Counsel to Santa Rosa Mall, LLC | Ferraiuoli LLC | Attn: Gustavo A. Chico-Barris 221 Plaza 221 Ponce de Leon Avenue, 5th Floor San Juan PR 00917 | gchico@ferraiuoli.com | Email |
| Counsel to Luan Investment, SE | Ferraiuoli LLC | Attn: Sonia E. Colon 390 N. Orange Avenue Suite 2300 Orlando FL 32801 | scolon@ferraiuoli.com | Email |
| Counsel for Chicago Title Insurance Company, successor in interest to Congress Abstract Corporation | Fidelity National Law Group | Attn: Anastasia Filopoulos 1515 Market Street, Suite 1410 Philadelphia PA 19102 | stacy.filopoulos@fnf.com | Email |
| Counsel to Clover Technologies Group, LLC | FisherBroyles, LLP | Attn: Mark E. Wilson 203 North LaSalle Street Suite 2100 Chicago IL 60601 | mark.wilson@fisherbroyles.com | Email |
| Counsel to Clover Technologies Group, LLC | FisherBroyles, LLP | Attn: Patricia B. Fugée 27100 Oakmead Drive #306 Perrysburg OH 43553 | patricia.fugee@fisherbroyles.com | Email |
| Counsel to CenterPoint Properties Trust, and Victor Reagan Family Trust, Cherokee Debt Acquisition, LLC, Whitebox Asymmetric Partners, LP, Whitebox Multi-Strategy Partners, LP and Hain Capital Investors Master Fund, Ltd. | Foley & Lardner LLP | Attn: Derek L. Wright, Katherine R. Catanese, Jocelyn Campos 90 Park Ave. New York NY 10016 | dlwright@foley.com kcatanese@foley.com jcampos@foley.com | Email |
| Counsel for Cherokee Debt Acquisition, LLC, Whitebox Asymmetric Partners, LP, Whitebox Multi-Strategy Partners, LP and Hain Capital Investors Master Fund, Ltd. | Foley & Lardner LLP | Attn: Erika L. Morabito, Esq. 3000 K. Street, N.W. Suite 600 Washington DC 20007-5109 | emorabito@foley.com | Email |
| Counsel to CenterPoint Properties Trust | Foley & Lardner LLP | Attn: Michael Small 321 N. Clark Street Suite 2800 Chicago IL 60654 | msmall@foley.com | Email |
| Counsel to Victor Reagan Family Trust | Foley Gardere Foley & Lardner LLP | Attn: Thomas Scannell 2021 McKinney Avenue Suite 1600 Dallas TX 75201 | tscannell@foley.com | Email |

Pg 18 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Counsel for Sherthal, LLC | Fox Rothschild LLP | Attn: Jeffrey L. Widman 321 N. Clark Street Suite 800 Chicago IL 60654 | Jwidman@Foxrothschild.com | Email |
| Counsel to Hanesbrands, Inc. | Fox Rothschild LLP | Attn: Seth A. Niederman 919 North Market Street Suite 300 Wilmington DE 19899-2323 | Sniederman@FoxRothschild.com | Email |
| Counsel to Capref Burbank, LLC | Fox Rothschild, LLP | Attn: Mark E. Hall, Michael R. Herz 49 Market Street Morristown NJ 07960 | mhall@foxrothschild.com mherz@foxrothschild.com | Email |
| Counsel to The Chamberlain Group, Inc. | Fox Swibel Levin & Carroll LLP | Attn: N. Neville Reid 200 West Madison Street Suite 3000 Chicago IL 60606 | nreid@foxswibel.com | Email |
| Counsel to Bottling Group, LLC and its affiliates and subsidiaries, operating as Pepsi Beverages Company and Frito-Lay North America, Inc. | FrankGecker LLP | Attn: Joseph D. Frank, Jeremy C. Kleinman 1327 W. Washington Boulevard Suite 5G-H Chicago IL 60607 | jfrank@fgllp.com jkleinman@fgllp.com | Email |
| Counsel to Select Portfolio Servicing, Inc. as servicer for U.S. Bank National Association, as Trustee, in trust for the registered holders of Citigroup Mortgage Loan Trust 2007-AHL2, Asset-Backed Pass-Through Certificates, Series 2007-AHL2, Mortgage Pass-Through Certificates | Frenkel, Lambert, Weiss, Weisman & Gordon, LLP | Attn: Michelle C. Marans, Esq. 53 Gibson Street Bay Shore NY 11706 | | First Class Mail |
| Counsel to Seritage Growth Properties, Seritage SRC Finance LLC, and Seritage KMT Finance LLC, Seritage Growth Properties, Seritage Growth Properties, L.P., Seritage KMT Mezzanine Finance LLC, Seritage SRC Mezzanine Finance LLC, Seritage KMT Finance LLC, Seritage SRC Finance LLC, Seritage GS Holdings LLC, Seritage SPS Holdings LLC, and Seritage MS Holdings LLC (collectively, "Seritage") | Fried, Frank, Harris, Shriver & Jacobson LLP | Attn: Brad Eric Scheler, Scott B. Luftglass, Peter B. Siroka, Michael C. Keats One New York Plaza New York NY 10004 | brad.eric.scheler@friedfrank.com scott.luftglass@friedfrank.com peter.siroka@friedfrank.com michael.keats@friedfrank.com | Email |
| Counsel to Sitel Operating Corporation | Frost Brown Todd LLC | Attn: Edward M. King 400 W Market St Suite 3200 Louisville KY 40202 | tking@fbtlaw.com | Email |
| Counsel to Washington Prime Group Inc. and The Kroger Co. | Frost Brown Todd LLC | Attn: Ronald E. Gold & AJ Webb 3300 Great American Tower 301 East Fourth Street Cincinnati OH 45202 | rgold@fbtlaw.com awebb@fbtlaw.com | Email |

Pg 19 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|------------------------------------------------------------------------------------|--------------------------------------|----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-------------------|
| Counsel to Haier U.S. Appliance Solutions, Inc. d/b/a GE Appliances | Fultz Maddox Dickens PLC | Attn: Phillip A. Martin, Laura M. Brymer 101 South Fifth Street 27th Floor Louisville KY 40202 | pmartin@fmdlegal.com lbrymer@fmdlegal.com | Email |
| Conflicts Counsel to Transform Holdco LLC | Gelber & Santillo PLLC | Attn: R. Zachary Gelber, Kristen M. Santillo 347 West 36th Street Suite 805 New York NY 10018 | zgelber@gelbersantillo.com ksantillo@gelbersantillo.com | Email |
| Counsel to Yang Ming (America) Corp., and Yang Ming Marine Transport Corp. | Gellert Scali Busenkell & Brown LLC | Attn: Gary F. Seitz 8 Penn Center 1628 John F. Kennedy Blvd, Suite 1901 Philadelphia PA 19103 | gseitz@gsbblaw.com | Email |
| Counsel to Community Unit School District 300 | Gensburg Calandriello & Kanter, P.C. | Attn: Matthew T. Gensburg 200 West Adams Street Suite 2425 Chicago IL 60606 | mgensburg@gcklegal.com | Email |
| Counsel to Henkel Corporation, American Lebanese Syrian Associated Charities, Inc. | Gibbons P.C. | Attn: Brett S. Theisen, Natasha M. Songonuga One Pennsylvania Plaza 37th Floor New York NY 10119-3701 | btheisen@gibbonslaw.com nsongonuga@gibbonslaw.com | Email |
| Counsel to S&P Global, Inc. | Gibbons P.C. | Attn: David N. Crapo, Esq. One Gateway Center Newark NJ 07102-5310 | dcrapo@gibbonslaw.com | Email |
| Counsel to Henkel Corporation | Gibbons P.C. | Attn: Howard A. Cohen 300 Delaware Avenue Suite 1015 Wilmington DE 19801-1671 | hcohen@gibbonslaw.com | Email |
| Counsel to Interested Party, and Saker ShopRites, Inc. | Giordano, Halleran & Ciesla, P.C. | Attn: Donald F. Campbell, Jr. 125 Half Mile Road Suite 300 Red Bank NJ 07701 | dcampbell@ghclaw.com | Email |
| Counsel to A.O. Smith Corporation, and Johnson Controls, Inc. | Godfrey & Kahn, S.C. | Attn: Timothy F. Nixon One East Main Street Suite 500 Madison WI 53703 | tnixon@gklaw.com | Email |
| Counsel to Infinite Peripherals, Inc. | Goldstein & McClintock LLP | Attn: Matthew McClintock 375 Park Avenue Suite 2670 New York NY 10152 | mattm@goldmclaw.com | Email |

Pg 20 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|-------------------|
| Counsel to AMAV Enterprises Ltd. | Golenbock Eiseman Assor Bell & Peskoe LLP | Attn: Jonathan L. Flaxer, Esq., Michael S. Weinstein, Esq. 711 Third Avenue New York NY 10017 | jflaxer@golenbock.com mweinstein@golenbock.com | Email |
| Counsel to Waste Management National Services, Inc., Urban Edge Properties LP and its Subsidiaries, Interactions LLC | Goodwin Procter LLP | Attn: Barry Z. Bazian, Michael H. Goldstein, William P. Weintraub The New York Times Building 620 Eighth Avenue New York NY 10018 | gfox@goodwinlaw.com bbazian@goodwinlaw.com mgoldstein@goodwinlaw.com wweintraub@goodwinlaw.com | Email |
| Counsel to 233 S. Wacker, LLC | Gould & Ratner LLP | Attn: Matthew A. Olins, Esq., Ellen M. Chapelle, Esq. & Vanessa R. Tiradentes, Esq. 222 North LaSalle Street Suite 800 Chicago IL 60601 | searsnotice@gouldratner.com | Email |
| Counsel to Cape Town Plaza LLC, New Westgate Mall LLC, STAG IV Cheektowaga, LLC, Cape Town Plaza LLC, New Westgate Mall LLC, STAG IV Cheektowaga, LLC, and OND Property, LLC | Goulston & Storrs PC | Attn: Douglas B. Rosner 400 Atlantic Avenue Boston MA 02110-3333 | drosner@goulstonstorrs.com | Email |
| Counsel to Cape Town Plaza LLC, New Westgate Mall LLC, STAG IV Cheektowaga, LLC, Cape Town Plaza LLC, New Westgate Mall LLC, STAG IV Cheektowaga, LLC, and OND Property, LLC | Goulston & Storrs PC | Attn: Trevor R. Hoffmann 885 Third Avenue 18th Floor New York NY 10022 | thoffmann@goulstonstorrs.com | Email |
| Counsel to Little Caesar Enterprises, Inc. and Blue Line Foodservice Distribution, Inc. | Gray, Plant, Mooty, Mooty & Bennett, P.A. | Attn: Phillip W. Bohl 80 S. Eighth St. Minneapolis MN 55402 | phillip.bohl@gpmlaw.com | Email |
| Counsel to American National Insurance Company | Greer, Herz & Adams, LLP | Attn: Frederick Black, Tara B. Annweiler, Marc D. Young One Moody Plaza 18th Floor Galveston TX 77550 | tannweiler@greerherz.com | Email |
| Counsel to LoanCare, LLC | Gross Polowy, LLC | Attn: Courtney R Williams 1775 Wehrle Drive, Suite 100 Williamsville NY 14221 | | First Class Mail |
| Counsel to Criteo S.A. | Hahn & Hessen LLP | Attn: Janine M. Figueiredo, Esq. 488 Madison Avenue 15th Floor New York NY 10022 | jfigueiredo@hahnhausen.com | Email |
| Co-Counsel to Taubman Landlords and NW Properties Landlords, Relator Carl Ireland, Administrator the Estate of James Garbe | Halperin Battaglia Benzija, LLP | Attn: Donna H. Lieberman, Alan D. Halperin, Lige Gu 40 Wall Street 37th Floor New York NY 10005 | dliberman@halperinlaw.net, ahalperin@halperinlaw.net lgu@halperinlaw.net | Email |

Pg 21 of 43

Exhibit B

Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Top 20 Unsecured Creditor | Hanesbrands Inc | Attn: Joia Johnson, Chief Administrative Officer and General Counsel 1000 East Hanes Mill Road Winston Salem NC 27105 | joia.johnson@hanes.com | First Class Mail and Email |
| Counsel to Leonora Gonzalez | Herrera Law Firm, P.A. | Attn: Jose-Trelles Herrera P.O. Box 442968 Miami FL 33144 | JTHerrera@Herreralawfirm.com VTarajano@Herreralawfirm.com | Email |
| Proposed Special Conflicts Counsel to the Official Committee of Unsecured Creditors of Sears Holdings Corporation, et al. | Herrick, Feinstein LLP | Attn: Sean E. O'Donnell, Stephen B. Selbst, Steven B. Smith, Michelle M. Sekowski, Kyle J. Kolb, Christopher W. Carty, Jason A. D'Angelo 2 Park Avenue New York NY 10016 | sodonnell@herrick.com sselbst@herrick.com ssmith@herrick.com msekowski@herrick.com CCarty@herrick.com JDAngelo@herrick.com KKolb@herrick.com | Email |
| Counsel to BH North American Corporation | Higgs Fletcher & Mack LLP | Attn: Martin A. Eliopulos, Esq. 401 West A Street Suite 2600 San Diego CA 92101 | elio@higgslaw.com | Email |
| Counsel to Plaza las Americas, Inc., Plaza del Caribe, S.E., and Garda CL Great Lakes, Inc., Cushman & Wakefield Inc. | Holland & Knight LLP | Attn: Barbra R. Parlin, Arthur E. Rosenberg, Marc L. Antonecchia 31 West 52nd Street New York NY 10019 | barbra.parlin@hklaw.com elvin.amos@hklaw.com arthur.rosenberg@hklaw.com Marc.Antonecchia@hklaw.com | Email |
| Counsel to Garda CL Great Lakes, Inc. | Holland & Knight LLP | Attn: Jose A. Casal, Esq., Joaquin J. Alemany, Esq. 701 Brickell Avenue Suite 3300 Miami FL 33131 | jose.casal@hklaw.com jjalemany@hklaw.com | Email |
| Counsel for Kunal Kamlani | Holwell Shuster & Goldberg LLP | Attn: Matthew Gurgel, Vincent Levy & Michael S. Shuster & Daniel P. Goldberg 425 Lexington Avenue New York NY 10017 | mgurgel@hsgllp.com vlevy@hsgllp.com mshuster@hsgllp.com | Email |
| Counsel to Midwest Tool, Cutlery Company | Honigman Miller Schwartz and Cohn LLP | Attn: Lawrence A. Lichtman 2290 First National Building 660 Woodward Avenue Detroit MI 48226 | llichtman@honigman.com | Email |
| Counsel to Matson Navigation Company, Inc., Counsel for the Honourable J. Douglas Cunningham, Q.C., as court-appointed litigation trustee for the Canadian Debtors, and Counsel for 1291079 Ontario Limited, as class representative for the potential class of Sears Hometown Dealer stores | Hughes Hubbard & Reed LLP | Attn: Christopher Gartman, Neil J. Oxford, Dustin P. Smith One Battery Park Plaza New York NY 10004 | chris.gartman@hugheshubbard.com neil.oxford@hugheshubbard.com dustin.smith@hugheshubbard.com | Email |

Pg 22 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|-----------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------|
| Counsel to UBS AG, as lender for the Sparrow Term Loan maturing 2019, McLane Company, Inc., Henry Shahery | Hunton Andrews Kurth LLP | Attn: Brett L. Gross, Paul N. Silverstein, Michael S. Legge, Brian M. Clarke 200 Park Avenue New York NY 10166 | bgross@HuntonAK.com paulsilverstein@huntonak.com brianclarke@huntonak.com | First Class Mail and Email |
| Counsel to McLane Company, Inc. | Hunton Andrews Kurth LLP | Attn: Gregory G. Hesse 1445 Ross Avenue Suite 3700 Dallas TX 75202 | ghesse@huntonak.com | Email |
| Counsel to CBL & Associates Management, Inc. | Husch Blackwell LLP | Attn: Caleb T. Holzaepfel 736 Georgia Avenue Suite 300 Chattanooga TN 37402 | caleb.holzaepfel@huschblackwell.com | Email |
| Counsel to 5330 Crosswind, LLC | Ice Miller LLP | Attn: Daniel R. Swetnam 250 West Street Suite 700 Columbus OH 43215 | Daniel.Swetnam@icemiller.com | Email |
| County of Imperial, California | Imperial County Treasurer- Tax Collector | Attn: Karen Vogel, Treasurer-Tax Collector 940 West Main Street Suite 106 El Centro CA 92243 | taxcollector@co.imperial.ca.us | Email |
| Impremedia Operating Company, LLC | Impremedia Operating Company, LLC | Attn: Alex Macias 915 Wilshire Blvd Ste. 800 Los Angeles CA 90017 | alex.macias@impremedia.com | Email |
| Interactions LLC | Interactions LLC | Attn: Joseph P. Gildea, SVP Finance and Administration 31 Hayward Street Suite E Franklin MA 02038 | jgildea@interactions.com | Email |
| IRS Insolvency Section | Internal Revenue Service | Attn: Centralized Insolvency Operation 2970 Market Street Philadelphia PA 19104-5016 | Mimi.M.Wong@irscounsel.treas.gov | First Class Mail and Email |
| IRS Insolvency Section | Internal Revenue Service | Attn: Centralized Insolvency Operation P.O. Box 7346 Philadelphia PA 19101-7346 | Mimi.M.Wong@irscounsel.treas.gov | First Class Mail and Email |
| Counsel to Iron Mountain Information Management, LLC, | Iron Mountain Information Management, LLC | Attn: Joseph Corrigan One Federal Street Boston MA 02110 | Bankruptcy2@ironmountain.com | Email |
| Counsel to Data Print Technologies, Inc. | Jasne & Florio, L.L.P. | Attn: Hugh G. Jasne, Esq., Diane L. Klein, Esq. 30 Glenn Street Suite 103 White Plains NY 10603 | hgj@jasneflorio.com dlk@jasneflorio.com | Email |

Pg 23 of 43

Exhibit B

Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|-------------------|
| Counsel to John C. Adams and Kennylugenia Adams | John C. Adams and Kennylugenia Adams | Attn: John C. Adams, Kennylugenia Adams P.O. Box 326 Aptos CA 95001 | brownsvalleyorchards@aol.com | Email |
| Counsel to Lennox International Inc. and Lennox National Account Services, LLC | Judith Elkin PLLC | Attn: Judith Elkin 23 Malysana Lane New Rochelle NY 10805 | elkinj@mac.com | Email |
| Counsel to Amazon.com Services, Inc., Amazon Payments, Inc., Amazon Services LLC, and SAS Institute Inc. | K&L Gates LLP | Attn: John Bicks 599 Lexington Avenue New York NY 10022 | John.Bicks@klgates.com | Email |
| Counsel to GBR Green Acres Limited Liability Company, Greenwich 29 L.P., and 909 Group, L.P. | Keane & Beane, P.C. | Attn: Andrew P. Tureaud 445 Hamilton Avenue 15th Floor White Plains NY 10601 | atureaud@kblaw.com | Email |
| Counsel to Robert A. Catalfamo and Lavarita D. Meriwether, plaintiffs in the consolidated ERISA action, the the ERISA Plaintiffs | Keller Rohrback L.L.P. | Attn: Tanya Korkhov 1140 Avenue of the Americas, 9th Floor New York NY 10036 | tkorkhov@kellerrohrback.com | Email |
| Counsel to Computershare Turst Company, N.A., as Indenture Trustee | Kelley Drye & Warren LLP | Attn: Eric R. Wilson, Esq., Benjamin D. Feder, Esq. 101 Park Avenue New York NY 10178 | KDWBkruptcyDepartment@KelleyDrye.com bfeder@kelleydrye.com | Email |
| Counsel to Voortman Cookies Limited | Kenney Shelton Liptak & Nowak, LLP | Attn: Jeffery A. Carlino, Esq. The Calumet Building 233 Franklin Street Buffalo NY 14202 | jacarlino@kslnlaw.com | Email |
| Counsel to Namco USA Inc. | Kirby Aisner & Curley LLP | Attn: Julie Cvek Curley, Esq. 700 Post Road, Suite 237 Scarsdale NY 10583 | jcurley@kacllp.com | Email |
| Counsel to Haier U.S. Appliance Solutions, Inc. d/b/a GE Appliances, (i) GLP US Management, LLC, (ii) Icon Owner Pool 4 Northeast/Midwest, LLC, (iii) Western B Southeast FL, LLC, (iv) Icon Owner Pool 1 West/Southwest, LLC, (v) Icon Owner Pool 1 SF Non-Business Parks, LLC, (vi) Icon DP MD Owner Pool 2 West/Northeast/Midwest, LLC, and (vii) Icon Owner Pool 1 SF Business Parks, LLC | Klestadt Winters Jureller Southard & Stevens, LLP | Attn: Sean C. Southard, Lauren C. Kiss 200 West 41st Street 17th Floor New York NY 10036-7203 | ssouthard@klestadt.com lkiss@klestadt.com | Email |
| Counsel to Crossroads Mall, LLC | Koley Jessen P.C., L.L.O. | Attn: Brian Koenig 1125 South 103 Street, Suite 800 Omaha NE 68124 | brian.koenig@koleyjessen.com | Email |
| Counsel to Epic Designers Limited | Kudman Trachten Aloe LLP | Attn: Paul H. Aloe, David S. Saponara Empire State Building 350 Fifth Avenue, 68th Floor New York NY 10118 | paloe@kudmanlaw.com dsaponara@kudmanlaw.com | Email |

Pg 24 of 43

Exhibit B

Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|--------------------------------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------------------------------------|-------------------|
| Counsel to PREIT Services, LLC, BET Investments, and the Robbins Companies | Kurtzman Steady, LLC | Attn: Jeffrey Kurtzman 401 S. 2nd Street Suite 200 Philadelphia PA 19147 | kurtzman@kurtzmansteady.com | Email |
| Counsel to Angela Kelly and Janyce L. MacKenzie | Lane Powell PC | Attn: Will J. Brunnquell, Esq. 1420 Fifth Avenue Suite 4200 Seattle WA 98101 | brunnquellw@lanepowell.com | Email |
| Counsel to AlateX, a Joint Venture, Papa Rochester, LP, Walters Investments, LP, Wal-Go Associates LLC | Langley & Banack, Incorporated | Attn: David S. Gragg Trinity Plaza II, Ninth Floor 745 E. Mulberry, Suite 900 San Antonio TX 78212 | dgragg@langleybanack.com | Email |
| Counsel for 4th Street South II, LLC, a Michigan Limited Liability Company | Lasky Ficarek, P.C. | Attn: John R. Ficarek, Esq. 120 N. Washington Square Ste. 625 Lansing MI 48933 | jficarek@laskyficarek.com | Email |
| Counsel to Oster Yorktown Properties, LLC, U.S. Realty 86 Associates and Westmount Plaza Associates | Lasser Hochman, L.L.C. | Attn: Richard L. Zucker 75 Eisenhower Parkway Roseland NJ 07068 | rzucker@lasserhochman.com | Email |
| Counsel to Simon Property Group | Latham & Watkins LLP | Attn: Christopher Harris, Esq. 885 Third Avenue New York NY 10022-4834 | christopher.harris@lw.com | Email |
| Counsel to Simon Property Group | Latham & Watkins LLP | Attn: Peter M. Gilhuly, Ted A. Dillman 355 South Grand Ave Ste. 100 Los Angeles CA 90071-1560 | peter.gilhuly@lw.com ted.dillman@lw.com | Email |
| Counsel to Rhode Island Textile Company, Ruyi Design & Manufacture Inc. and TJD Holdings Inc. | Law Office of Curtis A. Hehn | Attn: Curtis A. Hehn 1007 N. Orange St., 4th Floor Wilmington DE 19801 | curtishehn@comcast.net | Email |
| Counsel to Vandale Industries, Inc. | Law Office of Gilbert A. Lazarus, PLLC. | Attn: Gilbert A. Lazarus 92-12 68th Avenue Forest Hills NY 11375 | gillazarus@gmail.com | Email |
| Counsel to NW Properties Landlords | Law Office of Kevin S. Neiman, PC | Attn: Kevin S. Neiman 999 18th Street Suite 1230 S Denver CO 80202 | kevin@ksnpc.com | Email |
| Counsel for U.S. Bank National Association d/b/a U.S. Bank Equipment Finance | Law Offices of Charles A. Gruen | Attn: Charles A. Gruen 381 Broadway Suite 300 Westwood NJ 07675 | cgruen@gruenlaw.com | Email |

Pg 25 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------------------------------------------------------|------------------------------------------------------------|-------------------|
| Local Counsel for the Certain Texas Taxing Entities | Law Offices of Douglas T. Tabachnik, P.C. | Attn: Douglas T. Tabachnik, Esq. 63 West Main Street Suite C Freehold NJ 07728 | dtabachnik@dttlaw.com | Email |
| Counsel to Caparra Center Associates, San Patricio Plaza ("SPP") Landlord | Law Offices of Penny R. Stark | Attn: Penny R. Stark 9861 Sunrise Lakes Boulevard Suite 308 Fort Lauderdale FL 33322 | pstarkesq@gmail.com | Email |
| Counsel to Winiadaewoo Electronics America, Inc. | Law Offices of Perry R. Clark | Attn: Perry Clark, Esq. 825 San Antonio Road Palo Alto CA 94303 | perry@perryclarklaw.com | Email |
| Counsel to Michael Wyse | Law Offices of Richard J. Corbi PLLC | Attn: Richard J. Corbi, Esq. 1501 Broadway, 12th Floor New York NY 10036 | rcorbi@corbilaw.com | Email |
| Counsel to Henry Shahery | Law Offices of Saul Reiss | Attn: Saul Reiss 2800 28th Street, Suite 328 Santa Monica CA 90405-6201 | saulreiss@verizon.net | Email |
| Counsel to Cudlie Accessories LLC, Flatbush Center Parking LLC, Project 28 Clothing LLC, Ikeddi Imports LLC, Cynergy Trading, Sasha Handbags, Inc., One Step Up, Ltd., Lifeworks Technology Group, Concept One Accessories, Central Mills Inc. | Lazarus & Lazarus, P.C. | Attn: Harlan M. Lazarus 240 Madison Avenue 8th Floor New York NY 10016 | hlazarus@lazarusandlazarus.com harlan.lazarus@gmail.com | Email |
| Counsel to Westfield, LLC and its affiliate, Annapolis Mall Owner LLC, Brandon Shopping Center Partners LTD, Broward Mall LLC, Citrus Park Mall Owner LLC, Countryside Mall LLC, Roseville Shoppingtown LLC, Meriden Square Partnership, Montgomery Mall Owner LLC, North County Fair LP and EWH Escondido Associates, L.P., Oakridge Mall LLC, WEA Palm Desert LLC, Sarasota Shoppingtown LLC, WEA Southcenter LLC, Sunrise Mall LLC, UTC Venture LLC, Valencia Town Center Venture, L.P., Wheaton Plaza Regional Shopping Center LLC, Beneson Capital Partners, LLC and its affiliate Brooks Shopping Centers, LLC, Concord Mall LP, and Berkshire Mall LP | LeClairRyan, PLLC | Attn: Ilan Markus and Niclas A. Ferland 545 Long Wharf Drive 9th Floor New Haven CT 06511 | | First Class Mail |
| Counsel to DXC Technology Services LLC, successor in interest to Computer Sciences Corporation and CSC Covansys Corporation | LeClairRyan, PLLC | Attn: Janice B. Grubin, Alex J. Chase 885 Third Avenue 16th Floor New York NY 10022 | | First Class Mail |

Pg 26 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------------------------------------------------|-----------------------------------------------|-------------------|
| Counsel to Claimants, R.S., a minor child of Joanna Samuel, S.S., a minor child of Joanna Samuel, T.S., a minor child of Joanna Samuel, Juan Rosario, Aubain Scotland, Aquita Williams, Peter Archer, Lee J. Rohn and Richard Samuel, O'Rosia Figueroa | Lee J. Rohn and Associates, LLC | Attn: Lee J. Rohn, Esquire 1101 King Street Christiansted, St. Croix VI 00820 | lee@rohnlaw.com | Email |
| Counsel to 1803, LLC, and Camegaran, LLC | Leonard, O'Brien, Spencer, Gale & Sayre, Ltd. | Attn: James M. Jorissen 100 South Fifth Street Suite 2500 Minneapolis MN 55402 | | First Class Mail |
| Counsel to EMA Investments San Diego, LLC | Levene, Neale, Bender, Yoo & Brill L.L.P. | Attn: Kurt Ramlo 10250 Constellation Boulevard, Suite 1700 Los Angeles CA 90067 | kr@lnbyb.com | Email |
| Counsel to Bexar County | Linebarger Goggan Blair & Sampson, LLP | Attn: David G. Aelvoet 711 Navarro Street Ste 300 San Antonio TX 78205 | sanantonio.bankruptcy@publicans.com | Email |
| Counsel to Aransas County, Bee County, Jim Wells CAD, Nueces County, City of Harlingen, Hidalgo County, Victoria County, Blanco CAD, Harlingen CISD, Cameron County | Linebarger Goggan Blair & Sampson, LLP | Attn: Diane Wade Sanders P.O. Box 17428 Austin TX 78760 | | First Class Mail |
| Counsel to Tarrant County and Dallas County | Linebarger Goggan Blair & Sampson, LLP | Attn: Elizabeth Weller 2777 N. Stemmons Freeway Suite 1000 Dallas TX 75027 | dallas.bankruptcy@publicans.com | Email |
| Counsel to Matagorda County, Angelina County, Cleveland ISD, Galveston County, Orange County, Cypress-Fairbanks ISD, Tyler County, Fort Bend County, Wharton Co Jr Coll Dist, Harris County, Jasper County, Houston CAD, Montgomery County, and Polk County | Linebarger Goggan Blair & Sampson, LLP | Attn: John P. Dillman PO Box 3064 Houston TX 77253-3064 | houston_bankruptcy@publicans.com | Email |
| Counsel to LTMAC Properties, LLC | Linowes and Blocher LLP | Attn: John T. Farnum, Esq. 7200 Wisconsin Avenue Suite 800 Bethesda MD 20814 | jfarnum@linowes-law.com | Email |
| Counsel to SUSO 4 Ocean LP and Maynardville Pike LP | Lippes Mathias Wexler Friedman LLP | Attn: John A. Mueller 50 Fountain Plaza Suite 1700 Buffalo NY 14202-2216 | jmueller@lippes.com | Email |
| Counsel to Pension Benefit Guaranty Corporation | Locke Lord LLP | Attn: Brian A. Raynor, Aaron C. Smith 111 South Wacker Drive Chicago IL 60606 | braynor@lockelord.com asmith@lockelord.com | Email |

Pg 27 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|-------------------------------------------------------------------------------------------------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-------------------|
| Counsel to DFS Services, LLC | Locke Lord LLP | Attn: Ira S. Green 200 Vesey Street New York NY 10281 | ira.greene@lockelord.com | Email |
| Counsel to Cardtronics USA, Inc. | Locke Lord LLP | Attn: Joseph N. Froehlich Brookfield Place 200 Vesey Street, 20th Floor New York NY 10281 | jfroehlich@lockelord.com | Email |
| Counsel to Cardtronics USA, Inc. | Locke Lord LLP | Attn: W. Steven Bryant 600 Congress Avenue Ste. 2200 Austin TX 78701 | sbryant@lockelord.com | Email |
| Counsel to Active Media Services, Inc., d/b/a Active International | Lowenstein Sandler LLP | Attn: Bruce Buechler One Lowenstein Drive Roseland NJ 07068 | bbuechler@lowenstein.com | Email |
| Counsel to LG Electronics USA, Inc., Valvoline, Medline Industries, Inc., and GTM America Corporation | Lowenstein Sandler LLP | Attn: Bruce S. Nathan, Esq., Eric S. Chafetz, Esq., Robert M. Hirsh, Esq. & Lindsay H. Sklar, Esq. 1251 Avenue of the Americas New York NY 10020 | echafetz@lowenstein.com bnathan@lowenstein.com rhirsh@lowenstein.com lsklar@lowenstein.com | Email |
| Luan Investment, SE | Luan Investment, SE | Attn: Awilda I. Ramos, MD, VP PO Box 7462 Ponce PR 00732-7462 | alexandra.bigas@gmail.com awilda.ramos@aguadillamallpr.com | Email |
| Counsel to Kathleen Kime | Luskin, Stern & Eisler LLP | Attn: Michael Luskin & Stephan E. Hornung Eleven Times Square New York NY 10036 | luskin@lsellp.com hornung@lsellp.com | Email |
| Counsel to City of Minneapolis | Mayerson & Hartheimer PLLC | Attn: David H. Hartheimer 845 Third Avenue New York NY 10022 | david@mhlaw-ny.com | Email |

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------------------------------------------------------------------------------|-------------------------|-------------------|
| Counsel to the County of Anderson, Texas, Bastrop County Water Control and Improvement District #2, The County of Bastrop, Texas, Tax Appraisal District of Bell County, The County of Bosque, Texas, Bowie Central Appraisal District, The County of Brazos, Texas, Brown County Appraisal District, Burnet Central Appraisal District, Cherokee County Appraisal District, The County of Cherokee, Texas, The County of Comal, Texas, The County of Coryell, Texas, The County of Denton, Texas, Denton County Road Utility District #1, County of Erath, The County of Guadalupe, Texas, Harrison Central Appraisal District, The County of Harrison, Texas, The County of Hays, Texas, The County of Henderson, Texas, The County of Jasper, Texas, Groesbeck Independent School District, The City of Groesbeck, Texas, Mexia Independent School District, City of Waco and/or Waco Independent School District, Midland Central Appraisal District, Central Appraisal District of Taylor County, Terry County Appraisal District, The County of Wharton, Texas and The County of Williamson, Texas, (jointly "The Texas Ad Valorem Taxing Jurisdictions") | McCreary, Veselka, Bragg & Allen, P.C. | Attn: Lee Gordon, Tara LeDay P. O. Box 1269 Round Rock TX 78680 | tleday@mvalaw.com | Email |
| Counsel to Direct Energy Business Marketing, LLC | McDowell Hetherington LLP | Attn: Andrew Kasner 1001 Fannin Street Suite 2700 Houston TX 77002 | andrew.kasner@mhlip.com | Email |
| Counsel to New Jersey Self-Insurers Guaranty Association | McElroy, Deutsch, Mulvaney & Carpenter, LLP | Attn: Jeffrey Bernstein, Esq. 570 Broad Street Suite 1500 Newark NJ 07102 | jbernstein@mdmc-law.com | Email |
| Counsel to New Jersey Self-Insurers Guaranty Association | McElroy, Deutsch, Mulvaney & Carpenter, LLP | Attn: Nicole A. Leonard, Esq. 225 Liberty Street 36th Floor New York NY 10281 | nleonard@mdmc-law.com | Email |
| Counsel to Automotive Rentals, Inc., and ARI Fleet LT | McGlinchey Stafford, PLLC | Attn: Kristen D. Romano 112 West 34th Street Suite 1515 New York NY 10120 | kromano@mcglinchey.com | Email |

Pg 29 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------------|
| Counsel to Automotive Rentals, Inc. and ARI Fleet LT | McGlinchey Stafford, PLLC | Attn: Rudy J. Cerone, Esq. 601 Poydras Street 12th Floor New Orleans LA 70130 | rcerone@mcglinchey.com | Email |
| Counsel to Royal Consumer Products, LLC | Meister Seelig & Fein LLP | Attn: Christopher J. Major 125 Park Avenue 7th Floor New York NY 10017 | cjm@msf-law.com | Email |
| Counsel to Prince George's County, Maryland, Calvert County, Maryland and Charles County, Maryland | Meyers, Rodbell & Rosenbaum, P.A. | Attn: Nicole C. Kenworthy 6801 Kenilworth Avenue Suite 400 Riverdale MD 20737-1385 | nkenworthy@mrllaw.net | Email |
| Counsel to Cyrus Capital Partners, L.P. | Milbank, Tweed, Hadley & McCloy LLP | Attn: Andrew M. Leblanc 1850 K Street, NW Suite 1100 Washington DC 20006 | | First Class Mail |
| Counsel to Cyrus Capital Partners, L.P. | Milbank, Tweed, Hadley & McCloy LLP | Attn: Craig M. Price 28 Liberty Street New York NY 10005-1413 | cprice@milbank.com | Email |
| Counsel to Cyrus Capital Partners, L.P. | Milbank, Tweed, Hadley & McCloy LLP | Attn: Robert J. Liubicic 2029 Century Park East 33rd Floor Los Angeles CA 90067 | RLiubicic@milbank.com | Email |
| Counsel to LTMAC Properties, LLC | Miles & Stockbridge P.C. | Attn: John T. Farnum 1201 Pennsylvania Avenue Suite 900 Washington DC 20004 | jfarnum@milesstockbridge.com | Email |
| Counsel to Missouri Department of Revenue | Missouri Department of Revenue, Bankruptcy Unit | Attn: Steven A. Ginther, Special Assistant Attorney General 301 W. High Street, Room 670 P.O. Box 475 Jefferson City MO 65105-0475 | sdnyecf@dor.mo.gov | Email |
| Counsel to Acxiom Corporation | Mitchell, Williams, Selig, Gates & Woodyard, P.L.L.C. | Attn: Stan D. Smith 425 West Capitol Avenue Suite 1800 Little Rock AR 72201-3525 | ssmith@mwlaw.com | Email |
| Counsel to Creditor Hudson Concourse, LLC | Montee & Associates | Attn: Kevin P. Montee, Esq. 1250-I Newell Ave. Suite 149 Walnut Creek CA 94596 | | First Class Mail |
| Counsel to Hankook Tire America Corp., Crossroads Mall, LLC, Sakar International LLC & BST International Fashion Ltd. | Montgomery McCracken Walker & Rhoads LLP | Attn: Edward L. Schnitzer 437 Madison Ave New York NY 10022 | eschnitzer@mmwr.com | Email |

Pg 30 of 43

Exhibit B

Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-------------------|
| Counsel to Kimco Realty Corporation | Morgan, Lewis & Bockius LLP | Attn: Craig A. Wolfe 101 Park Avenue New York NY 10178-0600 | Craig.wolfe@morganlewis.com | Email |
| Counsel to Kimco Realty Corporation | Morgan, Lewis & Bockius LLP | Attn: Laura McCarthy One Federal Street 32nd Fl Boston MA 02110-1726 | laura.mccarthy@morganlewis.com | Email |
| Special Conflicts Counsel to the Official Committee of Unsecured Creditors of Sears Holdings Corporation, et al. | Moritt Hock & Hamroff LLP | Attn: James P. Chou, Ted A. Berkowitz & Danielle J. Marlow 1407 Broadway - 39th Floor New York NY 10018 | jchou@moritthock.com tberkowitz@moritthock.com dmarlow@moritthock.com | Email |
| Counsel to Net Lease Management Partners, L.L.C., Greensboro Lease Management, L.L.C., Brighton Lease Management, L.L.C., and Drake Pacer Penry Acquisition, LLC | Morris James LLP | Attn: Stephen M. Miller 500 Delaware Avenue, Suite 1500 P.O. Box 2306 Wilmington DE 19899-2306 | smiller@morrisjames.com | Email |
| Counsel to Lefmark Tamiami, Inc. | Morris, Nichols, Arsht & Tunnell LLP | Attn: Curtis S. Miller, Joseph C. Barsalona II 1201 North Market Street P.O. Box 1347 Wilmington DE 19899 | cmiller@mnat.com jbarsalona@mnat.com | Email |
| Counsel to Icon Health & Fitness, Inc. | Morrison & Foerster LLP | Attn: Jennifer L. Marines, Benjamin W. Butterfield 250 West 55th Street New York NY 10019 | jmarines@mofo.com bbutterfield@mofo.com | Email |
| Counsel to Allure Gems, LLC | Morrison Cohen LLP | Attn: Joseph T. Moldovan, Robert K. Dakis 909 Third Avenue New York NY 10022 | bankruptcy@morrisoncohen.com | Email |
| Counsel to Puerto Rico Supplies Group, Inc. and its subsidiaries and/or affiliates, Glamour Corporation, Healthtex Distributors PR, Inc., PRS Export Group, LLC, PRS On Time Distributors, LLC. (collectively "PRSG"). | MRO Attorneys at Law, LLC | Attn: Myrna L. Ruiz-Olmo, Esq. PO Box 367819 San Juan PR 00936-7819 | mro@prbankruptcy.com | Email |
| Counsel to Whirlpool Corporation | Munger, Tolles & Olson, LLP | Attn: Bradley R. Schneider, Thomas B. Walper 350 South Grand Avenue 50th Floor Los Angeles CA 90071-1560 | bradley.schneider@mto.com thomas.walper@mto.com | Email |
| Counsel to International Airport Center, Inc., Comosoft, Inc. | Munsch Hardt Kopf & Harr, P.C. | Attn: Deborah M. Perry, Kevin M. Lippman 500 N. Akard Street Suite 3800 Dallas TX 75201-6659 | dperry@munsch.com klippman@munsch.com | Email |

Pg 31 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|-----------------------------------------------------------------------|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------|
| National Association of Attorneys General | National Association of Attorneys General | Attn: Karen Cordry 1850 M St., NW 12th Floor Washington DC 20036 | kcordry@naag.org | Email |
| Counsel to Michelin North America, Inc. | Nelson Mullins Riley & Scarborough LLP | Attn: Jody A. Bedenbaugh 1320 Main Street, 17th Floor Post Office Box 11070 (29211) Columbia SC 29201 | jody.bedenbaugh@nelsonmullins.com | Email |
| Counsel to Retail Opportunity Investments Corp. | Nelson Mullins Riley & Scarborough LLP | Attn: Shane G. Ramsey 280 Park Avenue 15th Floor West New York NY 10017 | shane.ramsey@nelsonmullins.com | Email |
| New York State Department of Taxation and Finance | New York State Department of Taxation and Finance | Attn: Enid Nagler Stuart; Assistant Attorney General Special Bankruptcy Counsel, Office of the New York State Attorney General 28th Liberty Street, 17th Floor New York NY 10005 | enid.stuart@ag.ny.gov | Email |
| Counsel to U.S. Bank National Association, N.A., as Indenture Trustee | Nixon Peabody, LLP | Attn: Christopher M. Desiderio 55 West 46th Street New York NY 10036 | cdesiderio@nixonpeabody.com | Email |
| Counsel to California Self-Insurers' Security Fund | Nixon Peabody, LLP | Attn: Louis J. Cisz, III One Embarcadero Center 32nd Floor San Francisco CA 94111 | lcisz@nixonpeabody.com | Email |
| Counsel to U.S. Bank National Association, N.A., as Indenture Trustee | Nixon Peabody, LLP | Attn: Richard C. Pedone 100 Summer Street Boston MA 02110 | rpedone@nixonpeabody.com | Email |
| Counsel to Havas Formula, LLC and Havas Media Group USA LLC | Norton Rose Fulbright US LLP | Attn: Andrew Rosenblatt & James A. Copeland 1301 Avenue of the Americas New York NY 10019 | andrew.rosenblatt@nortonrosefulbright.com james.copeland@nortonrosefulbright.com | Email |
| Counsel to Living Spaces Furniture, LLC | Norton Rose Fulbright US LLP | Attn: Bob B. Bruner 1301 McKinney Suite 5100 Houston TX 77010 | bob.bruner@nortonrosefulbright.com | Email |

Pg 32 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Counsel to World Technologies, Inc. d/b/a Techtronic Industries Power Equipment; Cantor Fitzgerald Securities as Administrative Agent and Collateral Agent under the Superpriority Junior Lien Secured DIP Credit Agreement; Living Spaces Furniture, LLC, FTI Consulting Canada Inc., in its capacity as court-appointed monitor for Sears Canada Inc. and certain of its affiliates | Norton Rose Fulbright US LLP | Attn: Howard Seife, Christy Rivera, Stephen Castro, David A. Rosenzweig, Eric Daucher & Francisco Vazquez 1301 Avenue of the Americas New York NY 10019-6022 | howard.seife@nortonrosefulbright.com christy.rivera@nortonrosefulbright.com stephen.castro@nortonrosefulbright.com david.rosenzweig@nortonrosefulbright.com eric.daucher@nortonrosefulbright.com francisco.vazquez@nortonrosefulbright.com | Email |
| Counsel to Commonwealth of Pennsylvania, Department of Revenue | Office of Attorney General | Attn: Carol E. Momjian, Josh Shapiro The Phoenix Building 1600 Arch Street, Suite 300 Philadelphia PA 19103 | cmomjian@attorneygeneral.gov | Email |
| Counsel to the Comptroller of Public Accounts of the State of Texas | Office of the Texas Attorney General | Attn: John Stern, Assistant Attorney General Bankruptcy & Collections Division MC 008 P.O. Box 12548 Austin TX 78711-2548 | bk-jstern@oag.texas.gov sherri.simpson@oag.texas.gov | Email |
| Counsel to Saul Subsidiary I, LP | Offit Kurman, P.A. | Attn: Alben Petrakov, Esq. 10 East 40th Street New York NY 10016 | apetrakov@offitkurman.com | Email |
| Counsel to Saul Subsidiary I, LP | Offit Kurman, P.A. | Attn: Stephen A. Metz, Esq. 4800 Montgomery Lane 9th Floor Bethesda MD 20814 | smetz@offitkurman.com | Email |
| Counsel to Ohio Department of Taxation | Ohio Department of Taxation | Attn: Office of the Ohio Attorney General 1600 Carew Tower 441 Vine Street Cincinnati OH 45202 | | First Class Mail |
| Counsel to J.W. Mitchell Company, LLC | O'Keefe & Associates Law Corporation, P.C. | Attn: Sean A. O'Keefe 130 Newport Center Drive Suite 140 Newport Beach CA 92660 | sokeefe@okeefelc.com | Email |
| Counsel to [24]7.ai, Inc | O'Melveny & Myers LLP | Attn: Jennifer Taylor Two Embarcadero Center, 28th Floor San Francisco CA 94111 | jtaylor@omm.com | Email |
| Counsel to [24]7.ai, Inc, Defendant Thomas J. Tisch and Benefit Street 2018 LLC | O'Melveny & Myers LLP | Attn: Matthew P. Kremer, Andrew J. Frackman, Daniel S. Shamah, Brad M. Elias, Lauren M. Wagner Times Square Tower 7 Times Square New York NY 10036 | mkremer@omm.com afrackman@omm.com belias@omm.com lwagner@omm.com dshamah@omm.com | Email |

Pg 33 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|-------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Counsel for VM Innovations, Inc. | O'NEILL HEINRICH DAMKROGER BERGMEYER & SHULTZ PC LLO | Attn: Kramer L. Lyons, Esq. P.O. Box 82028 Lincoln NE 68501-2028 | klyons@ohdbslaw.com | Email |
| Counsel to Contact US Teleservices (Atento) | Orrick, Herrington & Sutcliffe LLP | Attn: Matthew M. Fechik 2121 Main Street Wheeling WV 26003 | mfechik@orrick.com | Email |
| Counsel to Contact US Teleservices (Atento), TELUS International (U.S.) Corporation, TELUS International (U.S.) Corporation | Orrick, Herrington & Sutcliffe LLP | Attn: Raniero D'Aversa, Evan C. Hollander & Emmanuel Fua 51 West 52nd Street New York NY 10019-6142 | rdaversa@orrick.com echollander@orrick.com efua@orrick.com | Email |
| Top 20 Unsecured Creditor | Paco (China) Garment Ltd | Attn: Lily Wang No 9 Yueyang Road, Building B Qingdao Shandong 266071 China | lily@pacogarment.com | First Class Mail and Email |
| Counsel to Hangzhou GreatStar Industrial Co., Ltd | Parker Poe Adams & Bernstein LLP | Attn: Kiah T. Ford IV 401 South Tryon Street Suite 3000 Charlotte NC 28202 | chipford@parkerpoe.com | Email |
| Proposed Conflict Counsel for Debtors and Debtors in Possession | Paul, Weiss, Rifkind, Wharton & Garrison LLP | Attn: Paul M. Basta, Kelley A. Cornish, Lewis R. Clayton, Susanna M. Buerger, Robert Britton, Jonathan Hurwitz 1285 Avenue of the Americas New York NY 10019 | pbasta@paulweiss.com kcornish@paulweiss.com lclayton@paulweiss.com sbuerger@paulweiss.com rbritton@paulweiss.com jhurwitz@paulweiss.com | Email |
| Counsel to William Juiris | Pedersen & Houpt | Attn: Lawrence W. Byrne, John S. Delnero 161 North Clark Street, Suite 2700 Chicago IL 60601 | lbyrne@pedersenhaupt.com jdelnero@pedersenhaupt.com | Email |
| Counsel to Red Bull North America, Inc. | Pepper Hamilton LLP | Attn: Henry Jaffe, Kenneth A. Listwak Hercules Plaza, Suite 5100 1313 N. Market Street Wilmington DE 19899-1709 | jaffeh@pepperlaw.com listwakk@pepperlaw.com | Email |
| Counsel to Fayette County, Kerr County, City of Weslaco, Weslaco Independent School District, Kendall County, Maverick County & Uvalde County | Perdue, Brandon, Fielder, Collins & Mott, L.L.P. | Attn: John T. Banks 3301 Northland Drive Suite 505 Austin TX 78731 | jbanks@pbfc.com | Email |
| Counsel to Richardson ISD, City of Garland, Garland ISD, Carrollton-Farmers Branch ISD, and Local Counsel for the Certain Texas Taxing Entities | Perdue, Brandon, Fielder, Collins & Mott, L.L.P. | Attn: Ebony Cobb 500 E. Border Street Suite 640 Arlington TX 76010 | ecobb@pbfc.com | Email |
| Counsel to Lubbock Central Appraisal District | Perdue, Brandon, Fielder, Collins & Mott, L.L.P. | Attn: Laura J. Monroe P.O. Box 817 Lubbock TX 79408 | lmbkr@pbfc.com | Email |

Pg 34 of 43

Exhibit B

Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Counsel to Spring Branch Independent School District, et al | Perdue, Brandon, Fielder, Collins & Mott, L.L.P. | Attn: Owen M. Sonik 1235 North Loop West Suite 600 Houston TX 77008 | osonik@pbfc.com | Email |
| Counsel to Norton Mailman Associates | Pick & Zabicki LLP | Attn: Douglas J. Pick 369 Lexington Avenue 12th Floor New York NY 10017 | dpick@picklaw.net | Email |
| Counsel to the Marion Plaza, Inc. dba Eastwood Mall, Governor's Square Company dba Governor's Square Mall, Huntington Mall Company dba Huntington Mall, Meadowbrook Mall Company dba Meadowbrook Mall, Ohio Valley Mall Company dba Ohio Valley Mall, the Cafaro Northwest Partnership dba South Hill Mall, Spotsylvania Mall Company dba Spotsylvania Towne Centre and Howland Commons, LLC dba Howland Commons | Pierce McCoy, PLLC | Attn: Jonathan A. Grasso 85 Broad Street Suite 17-063 New York NY 10004 | jon@piercemccoy.com | Email |
| Counsel to Tote, Inc. | Price Meese Shulman & D'Arminio, P.C. | Attn: Rick A. Steinberg 50 Tice Boulevard Suite 380 Woodcliff Lake NJ 07677 | rsteinberg@pricemeese.com | Email |
| Counsel to MCS Hemet Valley Center LLC | Procopio, Cory, Hargreaves & Savitch LLP | Attn: Gerald P. Kennedy 525 B Street Suite 2200 San Diego CA 92101 | gerald.kennedy@procopio.com | Email |
| Counsel to Malca-Almit USA, LLC ("Malca") | Pryor & Mandelup, L.L.P. | Attn: J. Logan Rappaport, Esq. 675 Old Country Road Westbury NY 11590 | lr@pryormandelup.com | Email |
| Counsel to ABC Supply Co. Inc. | Pryor & Mandelup, L.L.P. | Attn: Robert L. Pryor 675 Old Country Road Westbury NY 11590 | rlp@pryormandelup.com | Email |
| Counsel to Broad Street Station, LLC c/o Collett | Pryor Cashman LLP | Attn: Marie Polito Hofsdal 7 Times Square New York NY 10036 | mhofsdal@pryorcashman.com | Email |
| Counsel to Omega Advisors Inc. | Quinn Emanuel Urquhart & Sullivan LLP | Attn: Susheel Kirpalani, Jonathan E. Pickhardt, Andrew S. Corkhill, Matthew Scheck, Ellison Ward Merkel 51 Madison Avenue 22nd Floor New York NY 10010 | susheelkirpalani@quinnemanuel.com jonpickhardt@quinnemanuel.com andrewcorkhill@quinnemanuel.com matthewscheck@quinnemanuel.com ellisonmerkel@quinnemanuel.com | Email |

Pg 35 of 43

Exhibit B

Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|-------------------|
| Counsel to Southhaven Associates LLC | Reid and Riege, P.C. | Attn: Charles J. Filardi, Jr. One Financial Plaza 21st Floor Hartford CT 06103 | cfilardi@rrlawpc.com | Email |
| Counsel to Miele, Inc. | Reiss+Preuss LLP | Attn: Guy A. Reiss, Erik Tikkanen 200 West 41st Street 20th Floor New York NY 10036 | greiss@reisspreuss.com | Email |
| Counsel to Sante Marcoccia | Rich Michaelson Magaliff, LLP | Attn: Howard P. Magaliff 335 Madison Avenue 9th Floor New York NY 10017 | hmagaliff@r3mlaw.com | Email |
| Counsel to Community Unit School District 300 | Robbins, Schwartz, Nicholas, Lifton & Taylor, Ltd. | Attn: Kenneth M. Florey, M. Neal Smith 631 E. Boughton Road Suite 200 Bolingbrook IL 60440 | kflorey@robbins-schwartz.com nsmith@robbins-schwartz.com | Email |
| Counsel to Miele, Inc. | Robert E. Michael & Associates PLLC | Attn: Robert E. Michael, Aaron Hume 5911 Riverdale Avenue New York NY 10471 | Robert.e.michael.esq@gmail.com Aron.hume@gmail.com | Email |
| Counsel to AmCap Wilson II LLC and Wilson Norridge LLC | Robinson & Cole LLP | Attn: Patrick M. Birney 280 Trumbull Street Hartford CT 06103 | pbirney@rc.com | Email |
| Counsel to East End Commons Associates LLC, Wolf Family Series LP d/b/a Series III, Wolf Family Series LP d/b/a Series VII; Ontario Enterprises of the Wolf Family Series LP | Robinson Brog Leinwand Greene Genovese & Gluck P.C. | Attn: Fred B. Ringel, Esq., Robert M. Sasloff 875 Third Avenue, 9th Floor New York NY 10022 | fbr@robinsonbrog.com rms@robinsonbrog.com | Email |
| Counsel to Apex Tool Group, LLC and Icon DE Holdings LLC and Icon NY Holdings LLC | Ropes & Gray LLP | Attn: Gregg M. Galardi 1211 Avenue of the Americas New York NY 10036-8704 | gregg.galardi@ropesgray.com | Email |
| Counsel to Cross Country Home Services, Inc., and Duff & Phelps, LLC | Ropes & Gray LLP | Attn: James M. Wilton, Patricia I. Chen, Andrew G. Devore Prudential Tower 800 Boylston Street Boston MA 02199-3600 | james.wilton@ropesgray.com patricia.chen@ropesgray.com andrew.devore@ropesgray.com | Email |
| Counsel to Duff & Phelps, LLC | Ropes & Gray LLP | Attn: Nicholas M. Berg, Timothy Farrell 191 North Wacker Drive 32nd Floor Chicago IL 60606-4302 | nicholas.berg@ropesgray.com timothy.farrell@ropesgray.com | Email |
| Counsel to Cranston/BVT Associates, LLP | Rosen & Associates, P.C. | Attn: Sanford P. Rosen, Esq. 747 Third Avenue New York NY 10017-2803 | srosen@rosenpc.com | Email |

Pg 36 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Local Counsel to BH North American Corporation | Rowlands, Lebrou & Griesmer, PLLC | Attn: Michael J. Catalfimo, Esq. 480 Broadway, Suite 250 Saratoga Springs NY 12866 | mcatalfimo@rlglawny.com | Email |
| Counsel to RubyRed Garment Manufacturing S.A.E. (Jerseywear)/Egypt | Rubin LLC | Attn: Paul A. Rubin 345 Seventh Avenue 21st Floor New York NY 10001 | prubin@rubinlawllc.com | Email |
| Counsel to Colonial Properties LLC, Groveport Lynx LLC, Lawrence Mart LLC, USP Aerospace Solutions, Inc. | Ruskin Moscou Faltischek, P.C. | Attn: Michael S. Amato, Esq. East Tower, 15th Floor 1425 RXR Plaza Uniondale NY 11556-1425 | mamato@rmfpc.com | Email |
| Counsel to AmCap Wilson II, LLC, Wilson Norridge, LLC, and HRA Fountains LP | S&D Law | Attn: Steven W. Kelly, Esq. 1290 Broadway Suite 1650 Denver CO 80203 | skelly@s-d.com | Email |
| Counsel to Ray Padula Holdings, LLC | Sahn Ward Coschignano, PLLC | Attn: Robert A. Abiuso, Matthew C. McCann, Joel M. Shafferman 333 Earle Ovington Boulevard Suite 601 Uniondale NY 11553 | mmccann@swc-law.com rabiuso@swc-law.com jshafferman@swc-law.com | Email |
| Counsel to Sakar International Inc. | Sakar | Attn: Jay Weinblatt 195 Carter Drive Edison NJ 08817 | jweinblatt@sakar.com | Email |
| Counsel to the Ciuffo Family Trust & Dorel Industries Inc. | Schiff Hardin LLP | Attn: Louis T. DeLucia, Esq., Alyson M. Fiedler, Esq., Kayvan B. Sadeghi 666 Fifth Avenue Suite 1700 New York NY 10103 | ksadeghi@schiffhardin.com | Email |
| Securities and Exchange Commission - Headquarters | Securities & Exchange Commission | Attn: Secretary of the Treasury 100 F Street, NE Washington DC 20549 | secbankruptcy@sec.gov NYROBankruptcy@sec.gov | First Class Mail and Email |
| Securities and Exchange Commission - Regional Office | Securities & Exchange Commission – NY Office | Attn: Bankruptcy Department Brookfield Place 200 Vesey Street, Suite 400 New York NY 10281-1022 | bankruptcynticeschr@sec.gov | First Class Mail and Email |
| Counsel to Wilmington Savings Fund Society, FSB, as Trustee of the 7.00% 12.00% PIK-Toggle Notes, Fairholme Capital Management L.L.C. and Bruce Berkowitz | Seward & Kissel LLP | Attn: John R. Ashmead, Arlene R. Alves, Mark J. Hyland, Thomas Ross Hooper, Noah S. Czarny, Robert J. Gayda One Battery Park Plaza New York NY 10004 | ashmead@sewkis.com alves@sewkis.com hyland@sewkis.com hooper@sewkis.com czarny@sewkis.com gayda@sewkis.com | Email |

Pg 37 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------|
| Counsel to Wilmington Trust, National Association, as indenture trustee and collateral agent | Seyfarth Shaw LLP | Attn: Edward M. Fox, Earnest Bacon 620 8th Avenue New York NY 10018 | emfox@seyfarth.com ebacon@seyfarth.com | Email |
| Counsel to Oracle Elevator Company | Shapiro, Blasi, Wasserman & Hermann, P.A. | Attn: Richard P. Hermann, Matthew Kish, Jennifer Shafer 7777 Glades Road Suite 400 Boca Raton FL 33434 | rhermann@sbwh.law mkish@sbwh.law jshafer@sbwh.law floridaservice@sbwh.law | Email |
| Counsel to Sears Hometown and Outlet Stores, Inc. | Shearman & Sterling LLP | Attn: Fredric Sosnick, Sara Coelho 599 Lexington Avenue New York NY 10022 | fsosnick@shearman.com sara.coelho@shearman.com | Email |
| Counsel for Everlast World's Boxing Headquarters Corp. | Sheppard Mullin Richter & Hampton, LLP | Attn: Alan M. Feld, Esq., Ted Cohen, Esq. 30 Rockefeller Plaza New York NY 10112 | afeld@sheppardmullin.com tcohen@sheppardmullin.com | Email |
| Counsel to Manco Florida Associates, LLC | Shutts & Bowen LLP | Attn: Ryan C. Reinert, Esq. 4301 W. Boy Scout Blvd Suite 300 Tampa FL 33607 | rreinert@shutts.com | Email |
| Counsel to Simon Property Group, L.P. | Simon Property Group, L.P. | Attn: Ronald M. Tucker, Esq. 225 West Washington Street Indianapolis IN 46204 | rtucker@simon.com | Email |
| Counsel to Summit Portraits, LLC | Singer & Levick, P.C. | Attn: Michelle E. Shriro 16200 Addison Road Suite 140 Addison TX 75001 | mshriro@singerlevick.com | Email |
| Counsel for Loyal Holdings DE LLC and Westfall Town Center JV | Sirlin Lesser & Benson, P.C. | Attn: Dana S. Plon, Esquire 123 South Broad Street Suite 2100 Philadelphia PA 19109 | dplon@sirlinlaw.com | Email |
| Counsel to Bank of America, N.A., administrative agent under the First Lien Credit Facility and the DIP ABL Agent | Skadden, Arps, Slate, Meagher & Flom LLP | Attn: Paul Leake, Esq., Shana Elberg, Esq. 4 Times Square New York NY 10036 | Paul.Leake@skadden.com Shana.Elberg@skadden.com | Email |
| Counsel to Quest Resource Management Group, LLC | Skierski Jain PLLC | Attn: Doug Skierski, Kristin H. Jain 400 N. St. Paul Suite 510 Dallas TX 75201 | enotices@skijain.com | Email |
| Counsel to Paco (China) Garment Ltd. | Smiley Wang-Ekval, LLP | Attn: Lei Lei Wang Ekval, Philip E. Strok 3200 Park Center Drive Suite 250 Costa Mesa CA 92626 | pstrok@swelawfirm.com | Email |

Pg 38 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|--------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|-------------------|
| Counsel to Red Bull North America, Inc. | Snell & Wilmer L.L.P. | Attn: Robert R. Kinas 3883 Howard Hughes Parkway #1100 Las Vegas NV 89169-5958 | rkinas@swlaw.com | Email |
| Counsel to Florida Self-Insurers Guaranty Association, Inc. | Sorenson Van Leuven, PLLC | Attn: James E. Sorenson PO Box 3637 Tallahassee FL 32315-3637 | bk@svllaw.com | Email |
| Counsel to Charles Pugh, Nicole Pugh, Jack Pugh, Sam Pugh, and Charles F. Pugh | Sorling Northrup | Attn: David A. Rolf 1 N. Old State Capitol, Suite 200 P.O. Box 5131 Springfield IL 62705-5131 | darolf@sorlinglaw.com | Email |
| Counsel to Levin Management Corporation, Phillips Edison & Company, Conopco Inc. dba Unilever | Stark & Stark, P.C. | Attn: Thomas S. Onder, Joseph H. Lemkin P.O. Box 5315 Princeton NJ 08543 | tonder@stark-stark.com jlemkin@stark-stark.com | Email |
| State of Nebraska, Nebraska Game and Parks Commission | State of Nebraska | Attn: Carlton W. Wiggam Office of the Nebraska Attorney General 2115 State Capitol Building Lincoln NE 68509-8920 | Carlton.Wiggam@Nebraska.gov | Email |
| Counsel to KG Denim Limited | Stein IP, LLC | Attn: Luiz Felipe de Oliveira 1990 M St NW #610 Washington DC 20036 | loliveira@steinip.com | Email |
| Counsel to East Penn Manufacturing Co. | Stevens & Lee, P.C. | Attn: Constantine D. Pourakis 485 Madison Avenue 20th Floor New York NY 10022 | cp@stevenslee.com | Email |
| Counsel for Telesoft Corp. | Stinson Leonard Street LLP | Attn: Thomas J. Salerno 1850 N. Central Avenue Suite 2100 Phoenix AZ 85004-4584 | thomas.salerno@stinson.com | Email |
| Counsel for the Subsidiaries of Verizon Communications Inc. | Stinson LLP | Attn: Darrell W. Clark 1775 Pennsylvania Ave., NW, Suite 800 Washington DC 20006 | darrell.clark@stinson.com | Email |
| Counsel to Dell Financial Services L.L.C | Streusand, Landon, Ozburn & Lemon, LLP | Attn: Sabrina L. Streusand 1801 S. Mopac Expressway Suite 320 Austin TX 78746 | streusand@slollp.com | Email |
| Counsel to Och-Ziff Capital Structure Arbitrage Master Fund, Ltd. | Stroock & Stroock & Lavan LLP | Attn: Kristopher M. Hansen, Jonathan D. Canfield, Sayan Bhattacharyya 180 Maiden Lane New York NY 10038 | khansen@stroock.com jcanfield@stroock.com sbhattacharyya@stroock.com | Email |
| Counsel to Robert A. Catalfamo, Lavarita D. Meriwether and Plaintiffs in the consolidated ERISA Action (the "ERISA Plaintiffs) | Stull, Stull & Brody | Attn: Patrick Slyné 6 East 45th Street New York NY 10017 | pkslyné@ssbny.com | Email |

Pg 39 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|--------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|----------------------------|
| Counsel to Fairholme Capital Management, LLC, and the Fairholme Funds, Inc., Steven T. Mnuchin | Sullivan & Cromwell LLP | Attn: Andrew G. Dietderich, Brian D. Glueckstein, Robert A. Sacks 125 Broad Street New York NY 1004-2498 | dietdericha@sullcrom.com sacksr@sullcrom.com gluecksteinb@sullcrom.com | Email |
| Counsel for Izek Shomof and Alene Shomof Irrevocable Children's Trust Dated February 11, 1999, Vegas Group, LLC, and East River Group, LLC | SulmeyerKupetz, A Professional Corporation | Attn: David S. Kupetz & Claire K. Wu 333 South Grand Avenue Suite 3400 Los Angeles CA 90071 | dkupetz@sulmeyerlaw.com ckwu@sulmeyerlaw.com | Email |
| Counsel to Infiloom India Private Ltd., Weavetex Overseas, Sumit Textile Industries, and Weavetex Overseas | Suri Law Office | Attn: Vivek Suri, Esq. 20 Vesey Street Suite 300 New York NY 10007 | lawyer@surilawoffice.com | Email |
| Counsel to Alexandria Pelletteri & Thomas Pelletteri | Szaferman, Lakind, Blumstein, & Blader P.C. | Attn: Bruce M. Sattin, Esq. 101 Grovers Mill Road Suite 200 Lawrenceville NJ 08648 | bsattin@szaferman.com | Email |
| Counsel to WiniaDaewoo Electronics America, Inc. | Tai Cho, Attorney at Law | Attn: Tai Cho 445 Fifth Ave. Suite 9E New York NY 10016 | taicho7@aol.com | Email |
| Counsel to Vertical Industrial Park Associates | Tannenbaum Helpert Syracuse & Hirschtritt LLP | Attn: Michael J. Riela 900 Third Avenue 13th Floor New York NY 10022 | Riela@thsh.com | Email |
| Counsel to the Taubman Landlords | Taubman Landlords | Attn: Andrew S. Conway 200 East Long Lake Road Suite 300 Bloomfield Hills MI 48304 | aconway@taubman.com | Email |
| Successor Trustee for the SRAC Unsecured PIK Notes, SRAC Unsecured Notes, and the SRAC Medium Term Notes | The Bank of New York Mellon Trust Company | Attn: Corporate Trust Administration 101 Barclay St., Floor 8W New York NY 10286 | | First Class Mail |
| Counsel to Stockton Mariposa LLC | The Law Office of Thomas A. Farinella, P.C. | Attn: Thomas A. Farinella, Esq. 260 Madison Avenue Suite 8090 New York NY 10016 | tf@lawtaf.com | Email |
| Top 5 Secured Creditor and Pension Benefit Guaranty Corporation ("PBGC") | The Pension Benefit Guaranty Corporation (PBGC) | Attn: Judith Starr, Kartar S. Khalsa, William McCarron, Jr., & Adi Berger, Director Office of the General Counsel 1200 K Street, N.W. Washington DC 20005-4026 | mccarron.william@pbgc.gov efile@pbgc.gov | First Class Mail and Email |
| Counsel to Mien Co., Ltd., Helen Andrews Inc, Strong Progress Garment Factory Company Limited, Shanghai Fochier | The Sarachek Law Firm | Attn: Joseph E. Sarachek 101 Park Avenue 27th Floor New York NY 10178 | joe@saracheklawfirm.com | Email |

Pg 40 of 43

Exhibit B

Master Service List
Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|----------------------------|
| Counsel to Pepperidge Farm, Incorporated | The Tsang Law Firm, P.C. | Attn: Michael Tsang 40 Wall Street 26th Floor New York NY 10005 | mtsang@tsanglawfirm.com | Email |
| Counsel to Virginia Surety Company, Inc. | Thompson Hine LLP | Attn: Curtis L. Tuggle 3900 Key Center 127 Public Square Cleveland OH 44114-1291 | Curtis.Tuggle@ThompsonHine.com | Email |
| Counsel to the Movant, Martha G. West | Tirelli Law Group, LLC | c/o Linda M. Tirelli, Esq. 50 Main Street, Suite 1265 White Plains NY 10606 | ltirelli@tw-lawgroup.com | Email |
| Top 20 Unsecured Creditor | TJ Tianxing Kesheng Leather Products Co Ltd | Attn: Power Wang No. 2 Jianshe Road Baodi District Tianjin Tianjin 301800 China | powerwangtxks@vip.126.com | First Class Mail and Email |
| Counsel to the Tennessee Department of Revenue | TN Dept of Revenue | Attn: Herbert H. Slatery III, Marvin E. Clements, Jr. c/o TN Attorney General's Office, Bankruptcy Division PO Box 20207 Nashville TN 37202-0207 | AGBankNewYork@ag.tn.gov | Email |
| Counsel to Superb International Co., Ltd. | Tobias Law Firm, P.C. | Attn: David G. Tobias 600 Third Avenue, 15th Floor New York NY 10016 | dtobias@tobiaslawpc.com | Email |
| Counsel to Tannor Capital Advisors LLC, as the general partner of Tannor Partners Credit Fund | Togut, Segal & Segal LLP | Attn: Frank A. Oswald, Neil Berger, Minta J. Nester One Penn Plaza, Suite 3335 New York NY 10119 | frankoswald@teamtogut.com neilberger@teamtogut.com mnester@teamtogut.com | Email |
| Counsel to MP Holdings LLC and Larry D. Kelley | Trainor Fairbrook | Attn: Jennifer L. Pruski 980 Fulton Avenue Sacramento CA 95825 | jpruski@trainorfairbrook.com | Email |
| Counsel to Travis County | Travis County Attorney | Attn: David Escamilla, Kay D. Brock P.O. Box 1748 Austin TX 78767 | kay.brock@traviscountytexas.gov | Email |
| Counsel to Steven Bruce as Trustee of the Steven Bruce Revocable Trust, Cara Bruce and Lou Cuida as Trustee of the Cara Bruce Irrevocable Trust, and Allison Bruce and Lou Cuida as Trustees of the Allison Bruce Irrevocable Trust (collectively, the "Bruce Trusts") | Troutman Sanders LLP | Attn: Amy Pritchard Williams 301 S. College Street, Suite 3400 Charlotte NC 28202 | amy.williams@troutman.com | Email |

Pg 41 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Counsel to Biltmore Commercial Properties I, LLC, Steven Bruce as Trustee of the Steven Bruce Revocable Trust, Cara Bruce and Lou Cuida as Trustee of the Cara Bruce Irrevocable Trust, and Allison Bruce and Lou Cuida as Trustees of the Allison Bruce Irrevocable Trust (collectively, the "Bruce Trusts") | Troutman Sanders LLP | Attn: Bret D. Goodman, Alissa K. Piccione 875 Third Avenue New York NY 10022 | Brett.Goodman@troutman.com Alissa.Piccione@troutman.com | Email |
| United States Attorney's Office for the Southern District of New York | US Attorney for Southern District of New York | Attn: Bankruptcy Division 86 Chambers Street 3rd Floor New York NY 10007 | David.Jones6@usdoj.gov Jeffrey.Oestericher@usdoj.gov Carina.Schoenberger@usdoj.gov Lawrence.Fogelman@usdoj.gov Peter.Aronoff@usdoj.gov Linda.Riffkin@usdoj.gov | First Class Mail and Email |
| Counsel to NorthStar Group Services, Inc., Village of Hoffman Estates, Agri-Fab, Inc. | Vedder Price P.C. | Attn: Michael L. Schein, Kevin J. Etzel, Joshua A. Dunn 1633 Broadway 31st Floor New York NY 10019 | mschein@vedderprice.com ketzel@vedderprice.com jdunn@vedderprice.com | Email |
| Counsel to Verizon Capital Corp. and NCC Key Company | Verizon Capital Corp. | Attn: Marva M. Levine 221 East 37th Street 7th Floor New York NY 10016 | marva.m.levine@verizon.com | Email |
| Counsel to MaxColor, LLC and Townley, Inc. | Wachtel Missry LLP | Attn: Steven J. Cohen 1 Dag Hammarskjold Plaza 885 Second Avenue, 47th Fl. New York NY 10017 | cohen@wmlp.com | Email |
| Counsel to Hanesbrands, Inc. | Waldrep LLP | Attn: Thomas W. Waldrep, Jr. 101 S. Stratford Road Suite 210 Winston-Salem NC 27104 | notice@waldrep LLP.com | Email |
| Counsel to Schindler Elevator Corporation | Walsh Pizzi O'Reilly Falanga LLP | Attn: Stephen V. Falanga, Esq. Three Gateway Center 100 Mulberry Street, 15th Floor Newark NJ 07012 | sfalanga@walsh.law | Email |
| Counsel to Wolverine World Wide, Inc. and its affiliates, Chervon (HK), Ltd. | Warner Norcross + Judd LLP | Attn: Gordon J. Toering 900 Fifth Third Center 111 Lyon Street, NW Grand Rapids MI 49503 | gtoering@wnj.com | Email |
| Counsel to Levcom Wall Plaza Associates and West Orange Plaza | Wasserman, Jurista & Stolz, P.C. | Attn: Donald W. Clarke 110 Allen Rd. Ste. 304 Basking Ridge NJ 07920 | Dclarke@wjslaw.com | Email |

Pg 42 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|-------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Counsel to Debtors | Weil, Gotshal & Manges LLP | Attn: Ray C. Schrock, P.C., Jacqueline Marcus, Garrett A. Fail, Sunny Singh, Jared R. Friedmann, Jessie B. Mishkin, Esq. 767 Fifth Avenue New York NY 10153 | ray.schrock@weil.com garrett.fail@weil.com jacqueline.marcus@weil.com sunny.singh@weil.com jessica.liou@weil.com Paloma.VanGroll@weil.com Jared.Friedmann@weil.com Jessie.Mishkin@weil.com | Email |
| Counsel to Lake Success Shopping Center LLC and CE Vernon II, LLC | Weiss Zarett Brofman Sonnenklar & Levy, P.C. | Attn: Michael D. Brofman, Esq. 3333 New Hyde Park Road Suite 211 New Hyde Park NY 11042 | mbrofman@weisszarett.com | Email |
| Counsel to Toyota Industries Commercial Finance, Inc. | Weltman, Weinberg & Reis Co., L.P.A. | Attn: Scott D. Fink Lakeside Place, Suite 200 323 W. Lakeside Avenue Cleveland OH 44113-1099 | sfink@weltman.com | Email |
| Counsel to Amerco Real Estate Company, Salesforce.com, Inc., Cisco Systems, Inc., Google LLC, and Multipet International Inc. | White and Williams LLP | Attn: James C. Vandermark 7 Times Square Suite 2900 New York NY 10036-6524 | vandermarkj@whiteandwilliams.com | Email |
| Counsel to International Cruise & Excursions Gallery, Inc. | Whiteford, Taylor & Preston LLC | Attn: Christopher A. Jones 3190 Fairview Park Drive, Suite 800 Falls Church VA 22042 | cajones@wtplaw.com | Email |
| Counsel to Angela Kelly and Janyce L. MacKenzie, International Cruise & Excursions Gallery, Inc. | Whiteford, Taylor & Preston LLC | Attn: Kenneth M. Lewis, Esq. 220 White Plains Road Second Floor Tarrytown NY 10591 | klewis@wtplaw.com | Email |
| Counsel to the J.M. Smucker Company and Ainsworth Pet Nutrition LLC | Whiteford, Taylor & Preston LLC | Attn: Stephen B. Gerald The Renaissance Centre 405 North King Street, Suite 500 Wilmington DE 19801-3700 | sgerald@wtplaw.com | Email |
| Counsel to 156 Tom Hill LLC | Wiles & Wiles, LLP | Attn: Victor W. Newmark, Esq. 800 Kennesaw Avenue Suite 400 Marietta GA 30060-7946 | bankruptcy@evict.net | Email |
| Counsel to Capref Burbank, LLC | Williams Legal Advisory Group, LLC | Attn: Amy M. Williams 169 Ramapo Valley Road Suite 106 Oakland NJ 07436 | awilliams@williamsadvisors.com | Email |

Pg 43 of 43

Exhibit B

Master Service List

Served as set forth below

| DESCRIPTION | NAME | ADDRESS | EMAIL | METHOD OF SERVICE |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|-------------------|
| Counsel for Edward S. Lampert, ESL Investments, Inc., RBS Partners LP, CRK Partners LLC, SPE Master I L.P., ESL Partners L.P., SPE I Partners L.P., RBS Investment Management LLC, ESL Institutional Partners L.P., ESL Investors, L.L.C., JPP LLC, and JPP II LLC (collectively, the "ESL Defendants") | Wilmer Cutler Pickering Hale and Dorr LLP | Attn: Philip D. Anker, Noah A. Levine & Ryanne E. Perio 7 World Trade Center 250 Greenwich Street New York NY 10007 | philip.anker@wilmerhale.com noah.levine@wilmerhale.com ryanne.perio@wilmerhale.com | Email |
| Wilmington Savings Fund Society, FSB, as Trustee of the 7.00% 12.00% PIK-Toggle Notes | Wilmington Savings Fund Society, FSB | Attn: Patrick J. Healy 501 Carr Road Suite 100 Wilmington DE 19801 | phealy@wsfsbank.com | Email |
| Indenture Trustee for the Second Lien Notes | Wilmington Trust, National Association | Attn: Sears Holdings Corp. Administrator Corporate Capital Markets 50 South Sixth Street, Suite 1290 Minneapolis MN 55402 | | First Class Mail |
| Counsel to Wilmington Trust, National Association, as indenture trustee and collateral agent | Wilmington Trust, National Association | Attn: Steven Cimalore, Vice President Rodney Square North 1100 North Market Street Wilmington DE 19890-0001 | scimalore@wilmingtontrust.com | Email |
| Counsel to Eastview Mall, LLC, Greece Ridge, LLC & The Marketpalce | Wilmorite Management Group LLC | Attn: Donald C. Cowan, Jr. 1265 Scottsville Road Rochester NY 14624 | | First Class Mail |
| Counsel to Putnam County and Tomra/RSI, LLC | Wilson, Elser, Moskowitz, Edelman & Dicker LLP | Attn: Mark G. Ledwin 1133 Westchester Avenue White Plains NY 10604 | mark.ledwin@wilsonelser.com | Email |
| Counsel to Wolf Family Series LP d/b/a Series III, Ontario Enterprises of the Wolf Family Series LP | Wolf, Rifkin, Shapiro, Schulman & Rabkin, LLP | Attn: Simon Aron 11400 West Olympic Boulevard 9th Floor Los Angeles CA 90064-1582 | saron@wrsllawyers.com | Email |
| Counsel to Richard Bruce and Ronald Olbrysh | Wollmuth Maher & Deutsch LLP | Attn: James N. Lawlor, Esq., Brad J. Axelrod, Esq., Cassandra Postighone, Esq. 500 Fifth Avenue 12th Floor New York NY 10110 | JLawlor@wmd-law.com BAxelrod@wmd-law.com CPostighone@wmd-law.com | Email |
| Counsel to Choice Auto Repairs, Inc. | Womble Bond Dickinson (US) LLP | Attn: James S. Livermon III 555 Fayetteville Street Suite 1100 Raleigh NC 27601 | charlie.livermon@wbd-us.com | Email |
| Counsel to WC Independence Center LLC, WC MRP Belleville Center, LLC | World Class Global Business Services | Attn: Maryann Norwood Corporate Counsel 814 Lavaca St. Austin TX 78701 | mnorwood@world-class.com | Email |